



1991-92
LABOUR COSTS
AUSTRALIA

Catalogue No. 6348.0

EMBARGOED UNTIL 11.30 A.M. 10 AUGUST 1993

**LABOUR COSTS
AUSTRALIA
1991-92**

**IAN CASTLES
Australian Statistician**

AUSTRALIAN BUREAU OF STATISTICS

CATALOGUE NO. 6348.0

© Commonwealth of Australia 1993

CONTENTS

| <i>Table</i> | <i>Page</i> |
|---|-------------|
| .. Summary of Findings | 1 |
| .. Analysis and Comments — Selected labour costs | 4 |
| 1 Labour costs per hour worked and costs as a percentage of total labour costs: Type of labour cost, Sector, 1986-87 and 1991-92 | 7 |
| <i>Costs per Hour Worked</i> | |
| 2 Labour costs per hour worked: Type of labour cost, States and Territories, and Sector, 1991-92 | 8 |
| 3 Labour costs per hour worked: Type of labour cost, Employer size and Sector, 1991-92 | 9 |
| 4 Labour costs per hour worked: Type of labour cost, Industry and Sector, 1991-92 | 10 |
| <i>Average Costs per Employee</i> | |
| 5 Average labour costs per employee: Type of labour cost, States and Territories, and Sector, 1991-92 | 12 |
| 6 Average labour costs per employee: Earnings and Other labour costs, States and Territories, and Sector, 1990-91 and 1991-92 | 13 |
| 7 Average labour costs per employee: Type of labour cost, Industry and Sector, 1991-92 | 14 |
| 8 Average labour costs per employee: Earnings and Other labour costs, Industry and Sector, 1990-91 and 1991-92 | 16 |
| 9 Average labour costs per employee: Type of labour cost, Employer size and Sector, 1991-92 | 17 |
| <i>Total Costs</i> | |
| 10 Total labour costs: Type of labour cost, States and Territories, and Sector, 1991-92 | 18 |
| 11 Total labour costs: Earnings and Other labour costs, States and Territories, and Sector, 1990-91 and 1991-92 | 19 |
| 12 Total labour costs: Type of labour cost, Industry and Sector, 1991-92 | 20 |
| 13 Total labour costs: Earnings and Other labour costs, Industry and Sector, 1990-91 and 1991-92 | 22 |
| 14 Total labour costs: Type of labour cost, Employer size and Sector, 1991-92 | 23 |
| <i>Public Sector Costs</i> | |
| 15 Labour costs, Public Sector: Type of labour cost, Institutional Sector and Level of Government, 1991-92 | 24 |
| 16 Total superannuation and workers' compensation costs, Public Sector: Consolidated revenue funded and Agency funded, Level of Government, 1990-91 and 1991-92 | 25 |
| <i>Other</i> | |
| 17 Employees covered by superannuation: Percentage covered, States and Territories, Industry, Employer size and Sector, 1986-87 to 1991-92 | 26 |
| 18 Hours paid per employee: State and Territories, Industry, Employer size and Sector, 1991-92 | 28 |
| 19 Proportion of employers paying taxes regarded as labour costs, Private sector: Employer size, 1991-92 | 28 |
| .. Explanatory Notes | 29 |
| Appendixes | |
| A Technical Note | 32 |
| B Glossary | 34 |
| .. Additional Data Available | 36 |

INQUIRIES

- for further information about statistics in this publication and the availability of related unpublished statistics, contact Geoff Neideck on Canberra (06) 252 5936 or any ABS State office.
- for information about other ABS statistics and services refer to the back page of this publication.

PREFACE

This publication incorporates the following changes from the 1990-91 publication:

Breakdown of earnings

2. This year, in addition to presenting data collected from the Survey of Major Labour Costs, data from the five-yearly Survey of Wage Costs is included. This survey collected data on wage and salary payments for time not worked (paid leave) and bonuses, thus enabling the 'on-cost' components of earnings to be measured.

Labour costs per hour worked

3. Data collected in the Survey of Wage Costs also enables the presentation of labour costs on a 'per hour worked' basis.

Fringe benefits

4. In order to expand the coverage of labour costs presented in the publication, the value of fringe benefits that are subject to fringe benefits tax have been included for the first time.

Public sector superannuation and workers' compensation

5. Public sector superannuation and workers' compensation payments funded directly from consolidated revenue funds of the Commonwealth and States have been excluded from the labour cost items *superannuation* and *workers' compensation*. For the public sector, these items now represent only those payments funded from the budgets of individual government agencies. Estimates of payments funded directly from consolidated revenue funds are shown separately in table 16.

For further details on these changes see Explanatory Notes

SUMMARY OF FINDINGS

Overview

PERCENTAGE OF TOTAL LABOUR COSTS

| | Private % | Public % | Total % |
|--------------------------|--------------|-------------|------------|
| Earnings | | | |
| Payments for time worked | 76.5 | 71.0 | 74.6 |
| Other earnings | 13.0 | 17.0 | 14.4 |
| Superannuation(a) | 4.1 | 6.4 | 4.9 |
| Payroll tax | 3.5 | 3.4 | 3.5 |
| Workers' compensation | 1.9 | 1.8 | 1.9 |
| Fringe benefits tax | 0.9 | 0.4 | 0.7 |
| Total labour cost | 100.0 | 100.0 | 100.0 |

(a) see paragraph 4 of Explanatory Notes

In 1991-92,

- The labour cost for each hour worked was \$20.89. Of this \$15.59 was paid for time actually worked and \$5.30 was paid in on-costs. The largest contributors to on-costs were paid leave (\$1.43), superannuation (\$1.02) and payroll tax (\$0.73).
- Industries with the highest costs per hour worked were Mining (\$33.80) and Electricity, gas and water (\$27.04). Lowest costs per hour worked were recorded in the Recreation, personal and other services (\$15.62) and Wholesale and retail trade industries (\$16.64).
- Total labour costs per employee were \$30,995. Private sector costs were \$28,949 compared to \$35,943 in the public sector.

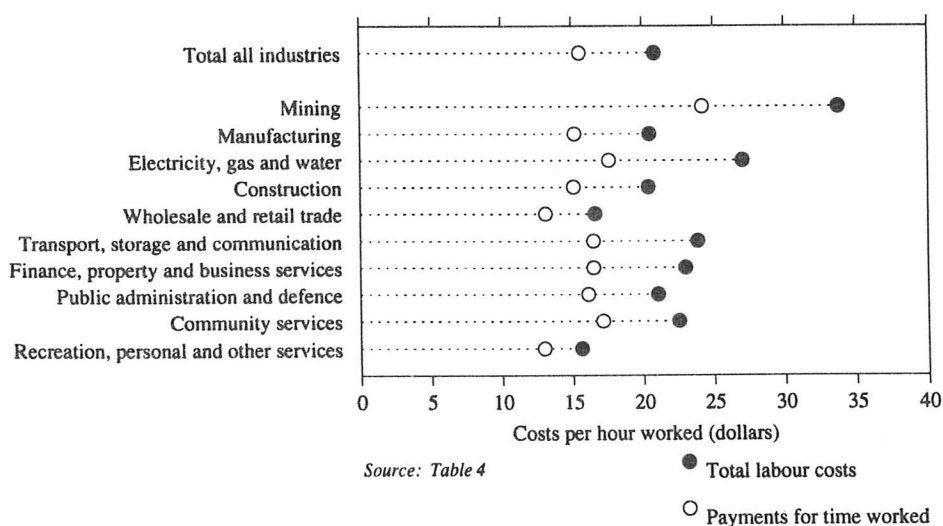
From 1990-91 to 1991-92,

- Labour costs per employee rose by 3.8%. Private sector costs were up 2.7% compared to 6.1% in the public sector.
- All components of labour costs per employee rose, except for workers' compensation costs. These fell by 5.8% in the private sector and 3.6% in the public sector.
- Superannuation, payroll tax and fringe benefits tax all increased by a higher rate than employee earnings.
- The dramatic increase in recent years in the proportion of private sector employees covered by superannuation slowed in 1991-92. Coverage rose to 70.3% from 67.5% in 1990-91. Across both sectors 77.4% of employees were covered by superannuation in 1991-92.

From 1986-87 to 1991-92,

- On-costs have increased from 23.7% of total labour costs to 25.4%. The largest increases in contribution to total labour costs have occurred in superannuation, termination payments, and fringe benefits tax. A notable decrease has occurred in workers' compensation costs.

PAYMENTS FOR TIME WORKED AND TOTAL LABOUR COSTS, BY INDUSTRY 1991-92



Labour Costs per Hour Worked

The total labour cost per hour worked in 1991-92 was \$20.89. Payments for time worked was the main contributor at \$15.59 or 74.6% of total labour costs while on-costs contributed \$5.30 or 25.4%. On-costs as a proportion of total labour costs has increased 1.7 percentage points since 1986-87. Termination payments increased 0.9 percentage points, superannuation increased 0.5 percentage points and fringe benefits tax increased 0.3 percentage points in their share of total labour costs. Workers compensation has decreased from 2.4% to 1.9% of total labour costs.

States

New South Wales and Victoria displayed higher than average payments for time worked in a number of industries including the three highest employing industries - Wholesale and retail trade, Manufacturing, and Finance, property and business services. This contributed to New South Wales having the highest total private sector labour costs of \$20.56, followed by Victoria with \$20.26. Tasmania at \$16.66 recorded the lowest costs.

Employer Size

Total labour costs per hour worked was highest for employers with 100 employees or more at \$23.26 compared to \$16.16 for employers with fewer than 20. This increase was consistent through all components of labour costs. Sick leave and 'other' leave costs per hour worked are significantly lower components of other earnings when the employer has fewer than 20 employees. Payroll tax was only paid by 5.3% of these employers compared to 88.7% of employers employing 100 or more employees.

On-costs rose from 18.8% of total labour costs for employers with fewer than 20 employees to 28.0% for employers with more than 100 employees.

Hours worked did not vary significantly across the employer size categories.

Industry

The Mining industry had clearly the highest total labour costs per hour worked at \$33.80. It also had the highest average number of hours worked per employee. It was followed by Electricity, gas and water at \$27.04 and Transport, storage and communication at \$23.90 which both have a high proportion of public sector employees. Recreation, personal and other services had the lowest total labour costs per hour worked at \$15.62. Notably, it also had lowest average number of hours worked per employee.

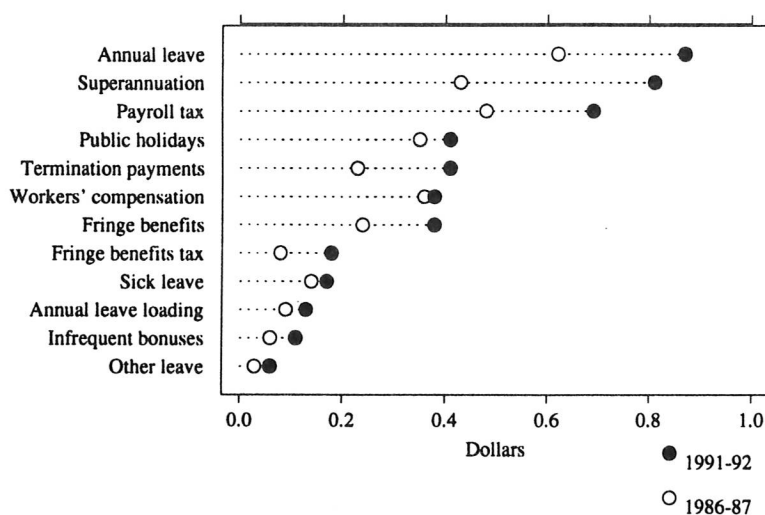
Wholesale and retail trade and Recreational, personal and other services had the lowest earnings and on-costs per hour worked. This can be attributed to the high proportion of casual, part-time and junior employees in these industries.

Sector

The structure and composition of labour costs differ markedly between the private and public sectors. Employment conditions vary considerably, as does the occupational composition of the work force. Superannuation, payroll tax and workers' compensation costs in each sector are affected differently by legislation and administrative arrangements.

Total labour costs per hour worked in 1991-92 were \$19.52 in the private sector and \$24.20 in the public sector. Private sector on-costs were \$4.60 per hour worked or 23.6% of total labour costs. This compared to public sector on-costs of \$7.01, which were 29.0% of total labour costs.

ON-COSTS PER HOUR WORKED, PRIVATE SECTOR, 1986-87 AND 1991-92



Source: Table 1

Costs per Employee

| Labour costs per employee | 1990-91 | 1991-92 | Change % |
|---------------------------|---------|---------|----------|
| Earnings | 26,646 | 27,581 | 3.5 |
| Other Labour Costs | 3,226 | 3,413 | 5.8 |
| Superannuation | 1,377 | 1,516 | 10.1 |
| Payroll tax | 1,029 | 1,086 | 5.5 |
| Workers' compensation | 618 | 586 | -5.2 |
| Fringe benefits tax | 201 | 225 | 11.9 |
| Total labour costs | 29,872 | 30,995 | 3.8 |

Industry

The Mining industry continues to have the highest average total labour costs per employee at \$60,504 in 1991-92, while Recreation, personal and other services again recorded the lowest costs, at \$18,827 per employee.

The Mining and Transport, storage and communication industries recorded the greatest increases, with costs per employee rising 9.4%. The main contributor to the increase in these industries was superannuation, up 14.6% and 29.1% respectively. The Wholesale and retail trade industry recorded a decrease in average labour costs per employee, dropping 1.6% to \$23,137, due mainly to a fall in employee earnings of 1.8%.

Private sector

Total labour costs per employee in the private sector increased 2.7% from \$28,196 in 1990-91 to \$28,949 in 1991-92. Western Australia recorded the largest increase, a rise of 6.1% from \$26,883 in 1990-91 to \$28,530 in 1991-92. Costs in Tasmania fell by 2.2%.

Public sector

Public sector costs increased 6.1% from \$33,872 per employee in 1990-91 to \$35,943 per employee in 1991-92. All states recorded moderate increases. Costs for employees of the Commonwealth rose 8.0%. State government and local government costs increased 5.6% and 3.7% respectively.

Movements in the components of labour costs

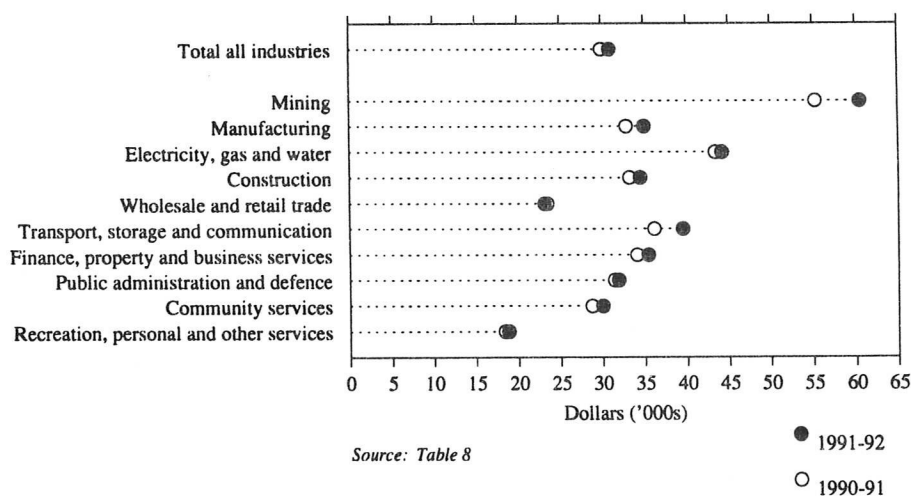
Other labour costs continued to increase faster than earnings. Increases in superannuation was the major contributor to this trend, increasing 10.1% from \$1,377 per employee in 1990-91 to \$1,516 per employee in 1991-92. Queensland showed the largest increase in superannuation, rising 15.6% to \$1,486 per employee in 1991-92.

The increase in superannuation was partially offset by the 5.2% decrease in workers' compensation costs per employee.

Workers' compensation costs in the private sector fell 5.8%. Decreases were recorded in several industries. The Construction industry, however increased 7.3%.

The public sector showed a similar downward trend, with workers' compensation costs per employee decreasing 3.6%. The most notable movement was in New South Wales where workers' compensation costs per employee decreased 7.1%.

AVERAGE LABOUR COSTS PER EMPLOYEE BY INDUSTRY,
1990-91 AND 1991-92



ANALYSIS AND COMMENTS - SELECTED LABOUR COSTS

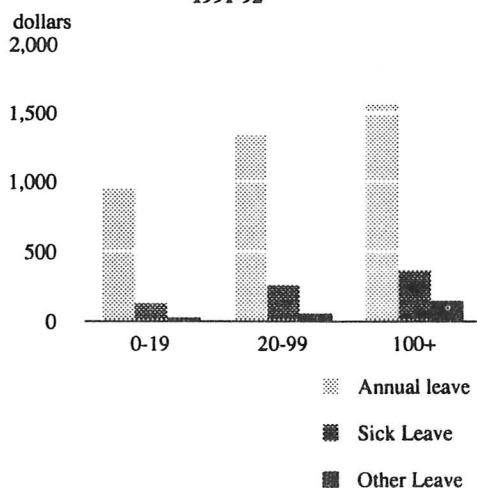
Paid leave

In 1991-92 paid leave (annual, sick and other leave) accounted for 6.8% of total labour costs. It therefore represented the largest component of costs to employers other than payments for time worked. The cost of paid leave was \$2,121 per employee.

For the same year the average hours of paid leave were 144 per employee. Averages for the states ranged from 129 hours in Queensland to 162 hours in the Northern Territory, where it is common for employees to receive additional annual leave entitlements.

Industry comparisons of hours of paid leave show considerable variation. The industries with the highest hours of paid leave were Electricity, gas and water (221 hours) and Mining (208 hours). In contrast only 64 hours of paid leave were recorded on average for employees in the Recreation, personal and other services industry. These variations predominantly reflect relative employment conditions and the proportion of casual employees (who are not entitled to leave) within industries.

**PAID LEAVE PER EMPLOYEE,
BY EMPLOYER SIZE
1991-92**



Paid leave per employee also varied significantly with size of employer. Small employers (less than 20 employees) paid for 86 hours of leave per employee compared to 176 hours for employers with 100 or more employees.

Public sector employees averaged 206 hours in paid leave compared to 118 in the private sector. Factors contributing to this variation are differences in the proportion of casuals (23% in private compared to 10% for public) and the predominance in the public sector of staff of educational institutions (whose term leave has been recorded as annual leave in this publication).

Annual leave loading

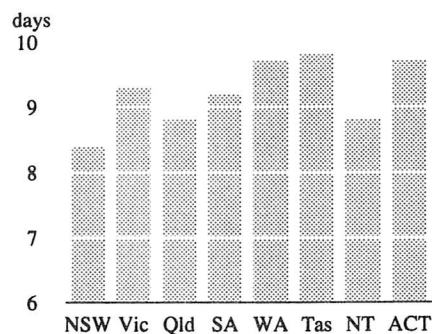
Annual leave loading is available to most employees who are entitled to annual leave, especially those covered by awards. Leave loading is generally paid at a rate of 17.5% of annual leave, up to a maximum dollar limit. Some employees receive a higher rate (e.g. some mining industry employees), while others may receive additional leave entitlements in lieu of leave loading.

In 1991-92 annual leave loading payments totalled \$1,308 million or \$283 per permanent employee. As a proportion of payments for annual leave, annual leave loading was 14.4%.

Public Holidays

In 1991-92 employees were paid for an average of 48 hours for public holidays. Paid public holidays are not available to casual employees. Permanent employees received 59 hours for public holidays, which is equivalent to 9.3 days. In the private sector permanent employees received the equivalent of 9.0 public holidays. By comparison public sector permanent employees received 9.8 days, reflecting an additional public sector holiday available to most employees.

**NUMBER OF PUBLIC HOLIDAYS PER PERMANENT
EMPLOYEE
Private Sector, by State, 1991-92**



Averaged across all employees, the Australian Capital Territory had the most hours of public holidays (56) closely followed by Victoria and Western Australia, each with 54. Queensland had the lowest hours per employee (41). These figures reflect the varying levels of casuals in the States - those States with lower levels of casuals recorded higher average hours and vice versa.

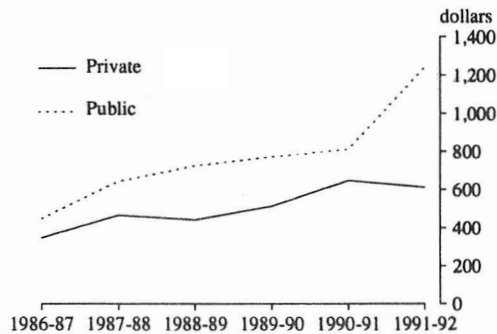
A similar effect is evident across industries, where Recreation, personal and other services and Wholesale and Retail trade with traditionally high proportions of casuals recorded the lowest hours for public holidays. Mining and Electricity gas and water on the other hand were high. The Public administration industry also recorded high hours of public holidays per employee.

Termination Payments

Termination payments, which comprise payments for unused leave, early retirement packages and redundancy, accounted for 2.6% of total labour costs in 1991-92. This represented an average of \$798 per employee, which was up 14.3% from 1990-91.

In the private sector termination payments dropped 5.5% from 1990-91, due predominantly to falls of 15.1% in the Wholesale and retail trade and 9.6% in Manufacturing industries.

**TERMINATION PAYMENTS PER EMPLOYEE
1986-87 to 1991-92**



In contrast, an increase of 52.8% was recorded in the public sector. This increase stemmed from significant increases in termination payments for the Commonwealth government across all States, except the Australian Capital Territory. Notable increases also occurred for State governments in Victoria and Western Australia.

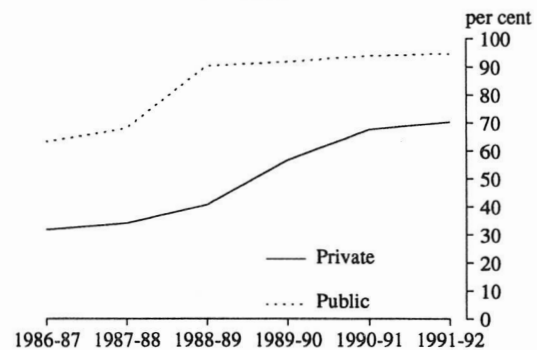
Superannuation

Over recent years superannuation has assumed a major role in Australian industrial relations and government labour and social welfare policy. Significant changes to employer liabilities for superannuation have occurred since the mid-1980s. When the 1986 National Wage Case awarded a productivity linked pay rise to be paid as superannuation contributions, it provided for a minimum level of superannuation for employees covered by awards.

This produced an immediate jump in superannuation coverage in the public sector to over 90%. In the private sector, coverage expanded progressively through awards over the subsequent four years, with the rate slowing in 1991-92 to reach a level of 70.3%. With the Superannuation Guarantee Charge being introduced from 1 July 1992, coverage and contribution levels are expected to rise further as superannuation extends to non-award employees not previously covered and minimum contribution levels are increased.

The effect of changes up to the end of 1991-92 can be seen in the rise in private sector superannuation costs, from \$2,969m in 1987-88 to \$4,849m in 1991-92. Costs per employee rose from \$707 to \$1,196 over the same period.

**SUPERANNUATION COVERAGE
1986-87 to 1991-92**



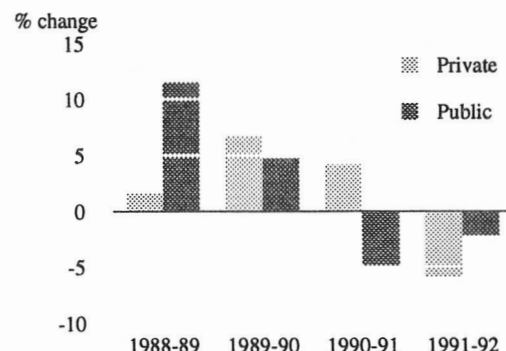
Arrangements for funding of employer contributions in the public sector are quite different to the private sector. Whereas employers in the private sector set aside funds during an employee's service, governments will often pay for employee benefits only when the liability falls due. Most of these liabilities are met from general government revenues rather than the budgets of individual agencies.

In 1991-92 government costs of superannuation were \$7,147m, made up of \$3,840m paid from individual agencies, and \$3,307m from consolidated revenues funds. The Commonwealth had the highest costs per current employee at \$6,603, followed by New South Wales (\$4,595) and Victoria (\$3,812). These costs are current payments for superannuation and do not reflect increases in unfunded liabilities (see paragraph 4 of Explanatory Notes).

Workers' Compensation

Due to an increasing burden on governments and the community, there has been pressure in recent years to reform workers' compensation arrangements in Australia. This has resulted in improved workplace safety and an increasing acceptance of the need for effective rehabilitation of injured workers. Increased efforts by governments to reduce costs have led to more efficient administration of workers' compensation schemes. As the accompanying graph shows, these factors have been effective in reducing employer costs.

**WORKERS' COMPENSATION COSTS PER EMPLOYEE
Annual Percentage Change 1988-89 to 1991-92**

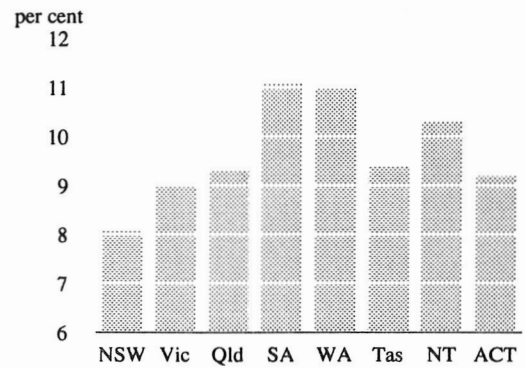


Payroll tax

From 1990-91 to 1991-92 state government revenues from payroll tax paid by private sector employers increased 4.1% to \$4,154m. The most significant increase occurred in the Australian Capital Territory, which was up 34.2%. New South Wales and Victoria recorded rises of 6.0% and 6.2% respectively. In Tasmania payroll tax payments fell 9.9%.

As payroll tax is levied above a prescribed payroll threshold in each state, the incidence of payroll tax increases with the size of employer. Only 5.3% of employers in the 0-19 employees size group paid payroll tax in 1991-92. The incidence of employers with 100 or more employees paying payroll tax was 88.7%. Most of those not paying payroll tax in this group would be exempt organisations.

PROPORTION OF EMPLOYERS PAYING PAYROLL TAX
Private Sector, 1991-92



**TABLE 1. LABOUR COSTS PER HOUR WORKED AND COSTS AS A PERCENTAGE OF TOTAL LABOUR COSTS:
TYPE OF LABOUR COST, SECTOR, 1986-87 AND 1991-92**

| Type of labour cost | 1986-87 | | 1991-92 | |
|---------------------------------|---------------------------|--------------------------------------|---------------------------|--------------------------------------|
| | Cost per hour worked (\$) | Percentage of total labour costs (%) | Cost per hour worked (\$) | Percentage of total labour costs (%) |
| PRIVATE | | | | |
| <i>Earnings</i> | 12.62 | 90.4 | 17.46 | 89.5 |
| <i>Payments for time worked</i> | 10.86 | 77.8 | 14.92 | 76.5 |
| <i>Other earnings</i> | 1.76 | 12.6 | 2.54 | 13.0 |
| Annual leave | 0.62 | 4.4 | 0.87 | 4.5 |
| Sick leave | 0.14 | 1.0 | 0.17 | 0.9 |
| Other leave | 0.03 | 0.2 | 0.06 | 0.3 |
| Public holidays | 0.35 | 2.5 | 0.41 | 2.1 |
| Annual leave loading | 0.09 | 0.7 | 0.13 | 0.7 |
| Infrequent bonuses | 0.06 | 0.5 | 0.11 | 0.5 |
| Termination payments | 0.23 | 1.6 | 0.41 | 2.1 |
| Fringe benefits(a) | 0.24 | 1.7 | 0.38 | 1.9 |
| <i>Other labour costs</i> | 1.35 | 9.7 | 2.05 | 10.5 |
| Superannuation | 0.43 | 3.1 | 0.81 | 4.1 |
| Payroll tax | 0.48 | 3.5 | 0.69 | 3.5 |
| Workers' compensation | 0.36 | 2.6 | 0.38 | 1.9 |
| Fringe benefits tax | 0.08 | 0.6 | 0.18 | 0.9 |
| Total labour costs | 13.96 | 100.0 | 19.52 | 100.0 |
| Of which — | | | | |
| On-costs | 3.11 | 22.3 | 4.60 | 23.5 |
| PUBLIC | | | | |
| <i>Earnings</i> | 15.15 | 88.3 | 21.30 | 88.0 |
| <i>Payments for time worked</i> | 12.61 | 73.5 | 17.19 | 71.0 |
| <i>Other earnings</i> | 2.54 | 14.8 | 4.11 | 17.0 |
| Annual leave | 1.02 | 6.0 | 1.54 | 6.4 |
| Sick leave | 0.36 | 2.1 | 0.43 | 1.8 |
| Other leave | 0.20 | 1.2 | 0.25 | 1.0 |
| Public holidays | 0.43 | 2.5 | 0.64 | 2.6 |
| Annual leave loading | 0.15 | 0.9 | 0.21 | 0.9 |
| Infrequent bonuses | — | — | 0.02 | 0.1 |
| Termination payments | 0.29 | 1.7 | 0.84 | 3.5 |
| Fringe benefits(a) | 0.09 | 0.5 | 0.19 | 0.8 |
| <i>Other labour costs</i> | 2.01 | 11.7 | 2.90 | 12.0 |
| Superannuation(b) | 1.16 | 6.8 | 1.54 | 6.4 |
| Payroll tax | 0.45 | 2.6 | 0.83 | 3.4 |
| Workers' compensation | 0.37 | 2.1 | 0.43 | 1.8 |
| Fringe benefits tax | 0.03 | 0.2 | 0.09 | 0.4 |
| Total labour costs | 17.16 | 100.0 | 24.20 | 100.0 |
| Of which — | | | | |
| On-costs | 4.55 | 26.5 | 7.01 | 29.0 |
| PRIVATE AND PUBLIC | | | | |
| <i>Earnings</i> | 13.40 | 89.6 | 18.59 | 89.0 |
| <i>Payments for time worked</i> | 11.40 | 76.3 | 15.59 | 74.6 |
| <i>Other earnings</i> | 2.00 | 13.4 | 3.00 | 14.4 |
| Annual leave | 0.74 | 5.0 | 1.07 | 5.1 |
| Sick leave | 0.20 | 1.4 | 0.25 | 1.2 |
| Other leave | 0.09 | 0.6 | 0.11 | 0.5 |
| Public holidays | 0.37 | 2.5 | 0.48 | 2.3 |
| Annual leave loading | 0.11 | 0.7 | 0.15 | 0.7 |
| Infrequent bonuses | 0.05 | 0.3 | 0.08 | 0.4 |
| Termination payments | 0.25 | 1.7 | 0.54 | 2.6 |
| Fringe benefits(a) | 0.19 | 1.3 | 0.32 | 1.5 |
| <i>Other labour costs</i> | 1.55 | 10.4 | 2.30 | 11.0 |
| Superannuation(b) | 0.65 | 4.4 | 1.02 | 4.9 |
| Payroll tax | 0.47 | 3.2 | 0.73 | 3.5 |
| Workers' compensation | 0.36 | 2.4 | 0.40 | 1.9 |
| Fringe benefits tax | 0.07 | 0.4 | 0.15 | 0.7 |
| Total labour costs | 14.95 | 100.0 | 20.89 | 100.0 |
| Of which — | | | | |
| On-costs | 3.55 | 23.7 | 5.30 | 25.4 |

(a) See paragraph 3 of Explanatory Notes. (b) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 2. LABOUR COSTS PER HOUR WORKED: TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR, 1991-92
(dollars)

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| PRIVATE | | | | | | | | | |
| <i>Earnings</i> | 18.37 | 17.94 | 15.74 | 16.25 | 17.27 | 14.98 | 16.33 | 16.35 | 17.46 |
| <i>Payments for time worked</i> | 15.59 | 15.16 | 13.80 | 14.05 | 14.76 | 13.11 | 14.16 | 14.41 | 14.92 |
| <i>Other Earnings</i> | 2.78 | 2.78 | 1.94 | 2.19 | 2.51 | 1.88 | 2.17 | 1.94 | 2.54 |
| Annual Leave | 0.89 | 0.96 | 0.76 | 0.79 | 0.86 | 0.75 | 0.88 | 0.78 | 0.87 |
| Sick Leave | 0.19 | 0.19 | 0.14 | 0.17 | 0.15 | 0.12 | 0.13 | 0.15 | 0.17 |
| Other Leave | 0.06 | 0.05 | 0.04 | 0.06 | 0.06 | 0.04 | 0.03 | 0.02 | 0.06 |
| Public Holidays | 0.41 | 0.48 | 0.33 | 0.36 | 0.45 | 0.35 | 0.36 | 0.42 | 0.41 |
| Annual Leave Loading | 0.13 | 0.14 | 0.12 | 0.11 | 0.13 | 0.12 | 0.08 | 0.11 | 0.13 |
| Infrequent Bonuses | 0.15 | 0.10 | 0.05 | 0.09 | 0.08 | 0.05 | 0.03 | *0.12 | 0.11 |
| Termination Payments | 0.45 | 0.49 | 0.27 | 0.37 | 0.39 | 0.29 | 0.33 | 0.16 | 0.41 |
| Fringe Benefits | 0.49 | 0.37 | 0.22 | 0.25 | 0.39 | 0.15 | 0.33 | 0.17 | 0.38 |
| <i>Other Labour Costs</i> | 2.19 | 2.32 | 1.50 | 1.96 | 1.98 | 1.67 | 1.25 | 1.62 | 2.05 |
| Superannuation | 0.86 | 0.86 | 0.73 | 0.66 | 0.79 | 0.71 | 0.42 | 0.67 | 0.81 |
| Payroll Tax | 0.76 | 0.78 | 0.45 | 0.63 | 0.68 | 0.61 | 0.42 | 0.59 | 0.69 |
| Workers' compensation | 0.35 | 0.50 | 0.22 | 0.56 | 0.33 | 0.28 | 0.26 | 0.29 | 0.38 |
| Fringe benefits tax | 0.23 | 0.18 | 0.10 | 0.12 | 0.18 | 0.07 | 0.15 | 0.08 | 0.18 |
| Total labour costs | 20.56 | 20.26 | 17.23 | 18.21 | 19.26 | 16.66 | 17.59 | 17.97 | 19.52 |
| Of which — | | | | | | | | | |
| <i>On-Costs</i> | 4.97 | 5.10 | 3.43 | 4.16 | 4.50 | 3.55 | 3.43 | 3.56 | 4.60 |
| PUBLIC | | | | | | | | | |
| <i>Earnings</i> | 21.64 | 21.64 | 19.93 | 20.97 | 21.07 | 19.66 | 22.99 | 23.36 | 21.30 |
| <i>Payments for time worked</i> | 17.56 | 17.18 | 16.29 | 16.96 | 17.03 | 15.85 | 17.39 | 19.22 | 17.19 |
| <i>Other Earnings</i> | 4.09 | 4.46 | 3.64 | 4.01 | 4.03 | 3.81 | 5.60 | 4.14 | 4.11 |
| Annual Leave | 1.53 | 1.62 | 1.40 | 1.50 | 1.61 | 1.42 | 2.32 | 1.56 | 1.54 |
| Sick Leave | 0.45 | 0.47 | 0.36 | 0.41 | 0.36 | 0.40 | 0.44 | 0.47 | 0.43 |
| Other Leave | 0.25 | 0.29 | 0.18 | 0.19 | 0.31 | 0.21 | 0.22 | 0.32 | 0.25 |
| Public Holidays | 0.61 | 0.71 | 0.52 | 0.59 | 0.68 | 0.67 | 0.79 | 0.83 | 0.64 |
| Annual Leave Loading | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.21 | 0.27 | 0.24 | 0.21 |
| Infrequent Bonuses | 0.02 | 0.02 | 0.01 | 0.01 | — | — | — | 0.01 | 0.02 |
| Termination Payments | 0.80 | 0.98 | 0.79 | 0.92 | 0.72 | 0.77 | 0.92 | 0.55 | 0.84 |
| Fringe Benefits | 0.23 | 0.16 | 0.18 | 0.19 | 0.14 | 0.12 | 0.66 | 0.17 | 0.19 |
| <i>Other Labour Costs</i> | 3.31 | 3.06 | 2.73 | 2.88 | 1.92 | 2.04 | 2.61 | 2.23 | 2.90 |
| Superannuation(a) | 1.79 | 1.39 | 1.72 | 1.47 | 1.11 | 1.22 | 0.88 | 1.48 | 1.54 |
| Payroll Tax | 1.05 | 0.90 | 0.72 | 0.83 | 0.43 | 0.44 | 1.07 | 0.27 | 0.83 |
| Workers' compensation | 0.37 | 0.69 | 0.21 | 0.49 | 0.31 | 0.33 | 0.36 | 0.40 | 0.43 |
| Fringe benefits tax | 0.11 | 0.08 | 0.08 | 0.09 | 0.07 | 0.06 | 0.31 | 0.08 | 0.09 |
| Total labour costs | 24.95 | 24.70 | 22.66 | 23.85 | 22.99 | 21.69 | 25.60 | 25.59 | 24.20 |
| Of which — | | | | | | | | | |
| <i>On-Costs</i> | 7.40 | 7.52 | 6.37 | 6.89 | 5.95 | 5.85 | 8.21 | 6.37 | 7.01 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| <i>Earnings</i> | 19.24 | 19.00 | 16.96 | 17.67 | 18.55 | 16.63 | 18.60 | 20.30 | 18.59 |
| <i>Payments for time worked</i> | 16.11 | 15.74 | 14.53 | 14.93 | 15.53 | 14.07 | 15.26 | 17.12 | 15.59 |
| <i>Other Earnings</i> | 3.12 | 3.26 | 2.43 | 2.74 | 3.02 | 2.56 | 3.34 | 3.18 | 3.00 |
| Annual Leave | 1.06 | 1.14 | 0.94 | 1.00 | 1.11 | 0.99 | 1.37 | 1.22 | 1.07 |
| Sick Leave | 0.26 | 0.27 | 0.20 | 0.24 | 0.22 | 0.22 | 0.24 | 0.33 | 0.25 |
| Other Leave | 0.11 | 0.12 | 0.08 | 0.10 | 0.15 | 0.10 | 0.09 | 0.19 | 0.11 |
| Public Holidays | 0.46 | 0.55 | 0.38 | 0.43 | 0.52 | 0.46 | 0.51 | 0.65 | 0.48 |
| Annual Leave Loading | 0.15 | 0.16 | 0.15 | 0.14 | 0.16 | 0.15 | 0.15 | 0.18 | 0.15 |
| Infrequent Bonuses | 0.11 | 0.07 | 0.04 | 0.07 | 0.06 | 0.03 | 0.02 | *0.06 | 0.08 |
| Termination Payments | 0.54 | 0.63 | 0.43 | 0.53 | 0.50 | 0.46 | 0.53 | 0.38 | 0.54 |
| Fringe Benefits | 0.42 | 0.31 | 0.21 | 0.23 | 0.30 | 0.14 | 0.44 | 0.17 | 0.32 |
| <i>Other Labour Costs</i> | 2.49 | 2.53 | 1.86 | 2.24 | 1.96 | 1.80 | 1.72 | 1.97 | 2.30 |
| Superannuation(a) | 1.10 | 1.01 | 1.02 | 0.90 | 0.90 | 0.89 | 0.58 | 1.12 | 1.02 |
| Payroll Tax | 0.83 | 0.82 | 0.53 | 0.69 | 0.60 | 0.55 | 0.64 | 0.41 | 0.73 |
| Workers' compensation | 0.35 | 0.56 | 0.21 | 0.54 | 0.33 | 0.30 | 0.29 | 0.35 | 0.40 |
| Fringe benefits tax | 0.20 | 0.15 | 0.10 | 0.11 | 0.14 | 0.07 | 0.21 | 0.08 | 0.15 |
| Total labour costs | 21.72 | 21.52 | 18.81 | 19.91 | 20.51 | 18.43 | 20.32 | 22.26 | 20.89 |
| Of which — | | | | | | | | | |
| <i>On-Costs</i> | 5.61 | 5.79 | 4.29 | 4.98 | 4.98 | 4.36 | 5.06 | 5.14 | 5.30 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 3. LABOUR COSTS PER HOUR WORKED: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR, 1991-92
(dollars)

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|--------------------------|------------------------|-----------------|-----------------------|-------|
| PRIVATE | | | | |
| Earnings | 14.77 | 17.72 | 19.61 | 17.46 |
| Payments for time worked | 13.11 | 15.24 | 16.28 | 14.92 |
| Other earnings | 1.66 | 2.48 | 3.33 | 2.54 |
| Annual leave | 0.65 | 0.89 | 1.05 | 0.87 |
| Sick leave | 0.09 | 0.18 | 0.25 | 0.17 |
| Other leave | 0.02 | 0.04 | 0.10 | 0.06 |
| Public holidays | 0.36 | 0.41 | 0.46 | 0.41 |
| Annual leave loading | 0.09 | 0.13 | 0.17 | 0.13 |
| Infrequent bonuses | 0.10 | 0.09 | 0.12 | 0.11 |
| Termination payments | 0.13 | 0.38 | 0.68 | 0.41 |
| Fringe benefits | 0.24 | 0.37 | 0.50 | 0.38 |
| Other labour costs | 1.36 | 2.07 | 2.64 | 2.05 |
| Superannuation | 0.86 | 0.72 | 0.81 | 0.81 |
| Payroll tax | 0.11 | 0.78 | 1.13 | 0.69 |
| Workers' compensation | 0.28 | 0.39 | 0.46 | 0.38 |
| Fringe benefits tax | 0.11 | 0.17 | 0.24 | 0.18 |
| Total labour costs | 16.13 | 19.78 | 22.25 | 19.52 |
| Of which — | | | | |
| On-costs | 3.03 | 4.54 | 5.97 | 4.60 |
| PUBLIC | | | | |
| Earnings | 18.90 | 19.31 | 21.37 | 21.30 |
| Payments for time worked | 15.83 | 16.12 | 17.23 | 17.19 |
| Other earnings | 3.07 | 3.19 | 4.15 | 4.11 |
| Annual leave | 1.07 | 1.09 | 1.56 | 1.54 |
| Sick leave | 0.23 | 0.31 | 0.43 | 0.43 |
| Other leave | 0.17 | 0.17 | 0.25 | 0.25 |
| Public holidays | 0.52 | 0.58 | 0.64 | 0.64 |
| Annual leave loading | 0.18 | 0.18 | 0.21 | 0.21 |
| Infrequent bonuses | *0.03 | *0.02 | 0.02 | 0.02 |
| Termination payments | 0.63 | 0.54 | 0.85 | 0.84 |
| Fringe benefits | 0.26 | 0.31 | 0.19 | 0.19 |
| Other labour costs | 1.85 | 2.33 | 2.92 | 2.90 |
| Superannuation(a) | 1.27 | 1.48 | 1.55 | 1.54 |
| Payroll tax | 0.17 | 0.32 | 0.85 | 0.83 |
| Workers' compensation | 0.30 | 0.40 | 0.43 | 0.43 |
| Fringe benefits tax | 0.12 | 0.14 | 0.09 | 0.09 |
| Total labour costs | 20.75 | 21.64 | 24.29 | 24.20 |
| Of which — | | | | |
| On-costs | 4.93 | 5.52 | 7.06 | 7.01 |
| PRIVATE AND PUBLIC | | | | |
| Earnings | 14.80 | 17.79 | 20.48 | 18.59 |
| Payments for time worked | 13.12 | 15.28 | 16.75 | 15.59 |
| Other earnings | 1.67 | 2.51 | 3.73 | 3.00 |
| Annual leave | 0.65 | 0.90 | 1.30 | 1.07 |
| Sick leave | 0.09 | 0.18 | 0.34 | 0.25 |
| Other leave | 0.02 | 0.04 | 0.18 | 0.11 |
| Public holidays | 0.36 | 0.42 | 0.55 | 0.48 |
| Annual leave loading | 0.09 | 0.13 | 0.19 | 0.15 |
| Infrequent bonuses | 0.10 | 0.08 | 0.07 | 0.08 |
| Termination payments | 0.13 | 0.39 | 0.76 | 0.54 |
| Fringe benefits | 0.24 | 0.36 | 0.35 | 0.32 |
| Other labour costs | 1.37 | 2.08 | 2.78 | 2.30 |
| Superannuation(a) | 0.86 | 0.76 | 1.18 | 1.02 |
| Payroll tax | 0.11 | 0.76 | 0.99 | 0.73 |
| Workers' compensation | 0.28 | 0.39 | 0.45 | 0.40 |
| Fringe benefits tax | 0.11 | 0.17 | 0.16 | 0.15 |
| Total labour costs | 16.16 | 19.87 | 23.26 | 20.89 |
| Of which — | | | | |
| On-costs | 3.04 | 4.59 | 6.51 | 5.30 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 4. LABOUR COSTS PER HOUR WORKED: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92
(dollars)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|--------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|--------------|
| PRIVATE | | | | | | | | | | | |
| Earnings | 29.36 | 18.02 | 18.97 | 17.14 | 15.07 | 17.49 | 20.18 | .. | 18.18 | 13.91 | 17.46 |
| Payments for time worked | 24.24 | 15.19 | 15.23 | 14.97 | 13.10 | 15.40 | 16.61 | .. | 15.77 | 12.61 | 14.92 |
| Other earnings | 5.12 | 2.82 | 3.74 | 2.17 | 1.96 | 2.09 | 3.57 | .. | 2.41 | 1.29 | 2.54 |
| Annual leave | 1.62 | 0.93 | 1.40 | 0.72 | 0.67 | 0.76 | 1.03 | .. | 1.24 | 0.50 | 0.87 |
| Sick leave | 0.35 | 0.22 | 0.34 | 0.13 | 0.13 | 0.14 | 0.20 | .. | 0.22 | 0.09 | 0.17 |
| Other leave | 0.18 | 0.07 | 0.15 | 0.03 | 0.04 | 0.06 | 0.05 | .. | 0.11 | 0.01 | 0.06 |
| Public holidays | 0.66 | 0.46 | 0.53 | 0.44 | 0.34 | 0.35 | 0.56 | .. | 0.37 | 0.20 | 0.41 |
| Annual leave loading | 0.29 | 0.16 | 0.19 | 0.10 | 0.10 | 0.12 | 0.13 | .. | 0.16 | 0.08 | 0.13 |
| Infrequent bonuses | 0.11 | 0.10 | 0.03 | *0.09 | 0.10 | *0.03 | 0.21 | .. | *0.02 | *0.07 | 0.11 |
| Termination payments | 0.95 | 0.62 | 0.72 | 0.38 | 0.28 | 0.35 | 0.52 | .. | 0.18 | *0.20 | 0.41 |
| Fringe benefits | 0.96 | 0.27 | 0.38 | 0.28 | 0.30 | 0.28 | 0.87 | .. | 0.11 | 0.13 | 0.38 |
| Other labour costs | 4.25 | 2.40 | 3.17 | 2.36 | 1.56 | 1.95 | 2.72 | .. | 1.47 | 1.14 | 2.05 |
| Superannuation | 1.45 | 0.76 | 1.53 | 1.02 | 0.57 | 0.64 | 1.25 | .. | 0.85 | 0.45 | 0.81 |
| Payroll tax | 1.63 | 0.91 | 1.20 | 0.53 | 0.58 | 0.66 | 0.88 | .. | 0.25 | 0.39 | 0.69 |
| Workers' compensation | 0.71 | 0.61 | 0.26 | 0.67 | 0.27 | 0.52 | 0.18 | .. | 0.31 | 0.24 | 0.38 |
| Fringe benefits tax | 0.45 | 0.13 | 0.18 | 0.13 | 0.14 | 0.13 | 0.41 | .. | 0.05 | 0.06 | 0.18 |
| Total labour costs | 33.61 | 20.42 | 22.14 | 19.50 | 16.62 | 19.44 | 22.90 | .. | 19.65 | 15.05 | 19.52 |
| Of which — | | | | | | | | | | | |
| On-costs | 9.37 | 5.23 | 6.91 | 4.53 | 3.52 | 4.05 | 6.29 | .. | 3.88 | 2.44 | 4.60 |
| PUBLIC | | | | | | | | | | | |
| Earnings | 29.66 | 18.97 | 22.49 | 20.06 | 21.71 | 22.27 | 20.37 | 19.27 | 21.97 | 20.68 | 21.30 |
| Payments for time worked | 23.89 | 14.92 | 17.69 | 15.61 | 16.90 | 17.32 | 15.59 | 16.08 | 17.94 | 17.68 | 17.19 |
| Other earnings | 5.77 | 4.05 | 4.80 | 4.45 | 4.81 | 4.95 | 4.78 | 3.19 | 4.02 | 2.99 | 4.11 |
| Annual leave | 1.65 | 1.02 | 1.35 | 1.16 | 1.17 | 1.42 | 1.20 | 1.14 | 1.91 | 1.02 | 1.54 |
| Sick leave | 0.62 | 0.38 | 0.50 | 0.38 | 0.26 | 0.52 | 0.42 | 0.38 | 0.42 | 0.19 | 0.43 |
| Other leave | 0.31 | 0.13 | 0.27 | 0.21 | 0.13 | 0.20 | 0.22 | 0.23 | 0.29 | 0.12 | 0.25 |
| Public holidays | 0.69 | 0.54 | 0.69 | 0.61 | 0.61 | 0.63 | 0.64 | 0.64 | 0.64 | 0.47 | 0.64 |
| Annual leave loading | 0.23 | 0.18 | 0.21 | 0.20 | 0.17 | 0.24 | 0.18 | 0.19 | 0.22 | 0.17 | 0.21 |
| Infrequent bonuses | — | — | 0.01 | — | *0.01 | 0.02 | 0.13 | 0.01 | .. | 0.01 | 0.02 |
| Termination payments | 2.09 | 1.64 | 1.52 | 1.73 | *1.62 | 1.73 | 0.72 | 0.43 | 0.49 | 0.82 | 0.84 |
| Fringe benefits | 0.18 | 0.16 | 0.24 | 0.16 | 0.85 | 0.17 | 1.27 | 0.15 | 0.06 | 0.19 | 0.19 |
| Other labour costs | 6.49 | 3.17 | 4.71 | 3.73 | 3.60 | 4.94 | 3.36 | 1.80 | 2.22 | 2.42 | 2.90 |
| Superannuation(a) | 2.76 | 1.64 | 2.48 | 2.35 | 1.63 | 2.97 | 1.35 | 1.08 | 1.04 | 1.48 | 1.54 |
| Payroll tax | 1.88 | 0.98 | 1.38 | 0.84 | 1.17 | 1.33 | 1.19 | 0.26 | 0.77 | 0.55 | 0.83 |
| Workers' compensation | 1.78 | 0.47 | 0.73 | 0.47 | 0.39 | 0.56 | 0.21 | 0.39 | 0.38 | 0.30 | 0.43 |
| Fringe benefits tax | 0.08 | 0.07 | 0.11 | 0.08 | 0.40 | 0.08 | 0.60 | 0.07 | 0.03 | 0.09 | 0.09 |
| Total labour costs | 36.16 | 22.13 | 27.20 | 23.79 | 25.30 | 27.21 | 23.73 | 21.07 | 24.18 | 23.10 | 24.20 |
| Of which — | | | | | | | | | | | |
| On-costs | 12.27 | 7.22 | 9.51 | 8.18 | 8.41 | 9.88 | 8.14 | 4.99 | 6.24 | 5.42 | 7.01 |

TABLE 4. LABOUR COSTS PER HOUR WORKED: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92 —continued
(dollars)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|--------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|--------------|
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Earnings | 29.39 | 18.05 | 22.38 | 17.75 | 15.08 | 20.24 | 20.20 | 19.27 | 20.61 | 14.38 | 18.59 |
| Payments for time worked | 24.22 | 15.18 | 17.61 | 15.11 | 13.11 | 16.50 | 16.48 | 16.08 | 17.16 | 12.97 | 15.59 |
| Other earnings | 5.17 | 2.87 | 4.77 | 2.65 | 1.97 | 3.73 | 3.72 | 3.19 | 3.44 | 1.41 | 3.00 |
| Annual leave | 1.62 | 0.93 | 1.35 | 0.81 | 0.68 | 1.14 | 1.05 | 1.14 | 1.67 | 0.54 | 1.07 |
| Sick leave | 0.37 | 0.22 | 0.50 | 0.18 | 0.13 | 0.36 | 0.22 | 0.38 | 0.35 | 0.09 | 0.25 |
| Other leave | 0.19 | 0.07 | 0.27 | 0.07 | 0.04 | 0.14 | 0.07 | 0.23 | 0.22 | 0.02 | 0.11 |
| Public holidays | 0.66 | 0.46 | 0.69 | 0.48 | 0.34 | 0.52 | 0.57 | 0.64 | 0.55 | 0.22 | 0.48 |
| Annual leave loading | 0.29 | 0.16 | 0.21 | 0.12 | 0.10 | 0.19 | 0.14 | 0.19 | 0.20 | 0.09 | 0.15 |
| Infrequent bonuses | 0.11 | 0.10 | 0.01 | *0.07 | 0.10 | *0.03 | 0.20 | 0.01 | *0.01 | *0.07 | 0.08 |
| Termination payments | 1.03 | 0.65 | 1.49 | 0.66 | 0.29 | 1.14 | 0.55 | 0.43 | 0.38 | 0.24 | 0.54 |
| Fringe benefits | 0.91 | 0.27 | 0.25 | 0.26 | 0.30 | 0.21 | 0.92 | 0.15 | 0.08 | 0.14 | 0.32 |
| Other labour costs | 4.41 | 2.43 | 4.66 | 2.65 | 1.56 | 3.67 | 2.80 | 1.80 | 1.95 | 1.23 | 2.30 |
| Superannuation(a) | 1.55 | 0.79 | 2.45 | 1.30 | 0.57 | 1.98 | 1.26 | 1.08 | 0.97 | 0.53 | 1.02 |
| Payroll tax | 1.64 | 0.91 | 1.38 | 0.60 | 0.58 | 1.05 | 0.92 | 0.26 | 0.58 | 0.40 | 0.73 |
| Workers' compensation | 0.79 | 0.60 | 0.72 | 0.63 | 0.27 | 0.54 | 0.18 | 0.39 | 0.35 | 0.24 | 0.40 |
| Fringe benefits tax | 0.43 | 0.13 | 0.12 | 0.12 | 0.14 | 0.10 | 0.43 | 0.07 | 0.04 | 0.06 | 0.15 |
| Total labour costs | 33.80 | 20.48 | 27.04 | 20.40 | 16.64 | 23.90 | 23.00 | 21.07 | 22.55 | 15.62 | 20.89 |
| Of which — | | | | | | | | | | | |
| On-costs | 9.58 | 5.29 | 9.43 | 5.29 | 3.53 | 7.40 | 6.52 | 4.99 | 5.39 | 2.65 | 5.30 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

**TABLE 5. AVERAGE LABOUR COSTS PER EMPLOYEE: TYPE OF LABOUR COST, STATES AND TERRITORIES,
AND SECTOR, 1991-92**
(dollars)

| <i>Type of labour cost</i> | <i>NSW</i> | <i>Vic.</i> | <i>Qld</i> | <i>SA</i> | <i>WA</i> | <i>Tas.</i> | <i>NT</i> | <i>ACT</i> | <i>Australia</i> |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|------------------|
| PRIVATE | | | | | | | | | |
| <i>Earnings</i> | 27,634 | 26,545 | 22,899 | 23,877 | 25,591 | 21,550 | 24,736 | 23,907 | 25,903 |
| <i>Payments for time worked</i> | 23,454 | 22,430 | 20,082 | 20,652 | 21,869 | 18,849 | 21,444 | 21,077 | 22,132 |
| <i>Other earnings</i> | 4,180 | 4,115 | 2,817 | 3,225 | 3,722 | 2,701 | 3,291 | 2,830 | 3,771 |
| Annual leave | 1,343 | 1,414 | 1,100 | 1,160 | 1,278 | 1,082 | 1,326 | 1,137 | 1,294 |
| Sick leave | 282 | 283 | 202 | 244 | 220 | 175 | 200 | 225 | 258 |
| Other leave | 94 | 79 | 64 | 95 | 95 | 64 | 45 | 33 | 83 |
| Public holidays | 620 | 711 | 475 | 522 | 659 | 504 | 551 | 621 | 613 |
| Annual leave loading | 199 | 208 | 176 | 157 | 199 | 169 | 126 | 163 | 192 |
| Infrequent bonuses | 222 | 144 | 78 | 136 | 122 | 73 | 43 | *173 | 158 |
| Termination payments | 680 | 725 | 400 | 539 | 578 | 419 | 502 | 236 | 614 |
| Fringe benefits | 740 | 552 | 322 | 371 | 571 | 216 | 498 | 243 | 558 |
| <i>Other labour costs</i> | 3,296 | 3,430 | 2,177 | 2,885 | 2,939 | 2,404 | 1,901 | 2,374 | 3,046 |
| Superannuation | 1,290 | 1,273 | 1,055 | 972 | 1,166 | 1,027 | 641 | 977 | 1,196 |
| Payroll tax | 1,137 | 1,157 | 657 | 922 | 1,012 | 873 | 633 | 864 | 1,025 |
| Workers' compensation | 521 | 741 | 313 | 817 | 491 | 402 | 392 | 418 | 564 |
| Fringe benefits tax | 348 | 259 | 151 | 174 | 269 | 101 | 234 | 114 | 262 |
| Total labour costs | 30,930 | 29,975 | 25,076 | 26,762 | 28,530 | 23,954 | 26,636 | 26,281 | 28,949 |
| Of which — | | | | | | | | | |
| On-costs | 7,476 | 7,545 | 4,994 | 6,110 | 6,660 | 5,106 | 5,192 | 5,204 | 6,817 |
| PUBLIC | | | | | | | | | |
| <i>Earnings</i> | 32,374 | 31,958 | 29,466 | 31,320 | 30,728 | 29,565 | 32,670 | 35,879 | 31,642 |
| <i>Payments for time worked</i> | 26,261 | 25,372 | 24,082 | 25,327 | 24,846 | 23,834 | 24,708 | 29,522 | 25,530 |
| <i>Other earnings</i> | 6,113 | 6,586 | 5,383 | 5,992 | 5,882 | 5,731 | 7,962 | 6,357 | 6,112 |
| Annual leave | 2,283 | 2,386 | 2,064 | 2,235 | 2,343 | 2,132 | 3,289 | 2,396 | 2,290 |
| Sick leave | 673 | 701 | 532 | 608 | 526 | 598 | 621 | 717 | 638 |
| Other leave | 369 | 422 | 270 | 279 | 446 | 320 | 312 | 493 | 370 |
| Public holidays | 905 | 1,049 | 767 | 877 | 994 | 1,015 | 1,119 | 1,275 | 949 |
| Annual leave loading | 312 | 316 | 308 | 313 | 309 | 313 | 384 | 361 | 315 |
| Infrequent bonuses | 35 | 27 | 13 | 16 | 5 | 4 | 2 | 9 | 23 |
| Termination payments | 1,197 | 1,445 | 1,169 | 1,380 | 1,054 | 1,162 | 1,303 | 842 | 1,244 |
| Fringe benefits | 339 | 241 | 261 | 284 | 205 | 188 | 931 | 264 | 283 |
| <i>Other labour costs</i> | 4,949 | 4,513 | 4,035 | 4,302 | 2,798 | 3,067 | 3,704 | 3,429 | 4,301 |
| Superannuation(a) | 2,671 | 2,046 | 2,549 | 2,193 | 1,616 | 1,834 | 1,246 | 2,271 | 2,291 |
| Payroll tax | 1,572 | 1,328 | 1,059 | 1,246 | 628 | 655 | 1,514 | 417 | 1,235 |
| Workers' compensation | 547 | 1,026 | 305 | 730 | 457 | 489 | 507 | 616 | 641 |
| Fringe benefits tax | 159 | 113 | 123 | 134 | 96 | 88 | 438 | 124 | 133 |
| Total labour costs | 37,323 | 36,471 | 33,500 | 35,622 | 33,526 | 32,631 | 36,374 | 39,307 | 35,943 |
| Of which — | | | | | | | | | |
| On-costs | 11,062 | 11,099 | 9,418 | 10,294 | 8,680 | 8,797 | 11,665 | 9,785 | 10,413 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| <i>Earnings</i> | 28,893 | 28,090 | 24,792 | 26,094 | 27,334 | 24,287 | 27,553 | 30,500 | 27,581 |
| <i>Payments for time worked</i> | 24,200 | 23,270 | 21,235 | 22,045 | 22,879 | 20,551 | 22,603 | 25,728 | 23,126 |
| <i>Other earnings</i> | 4,693 | 4,820 | 3,557 | 4,049 | 4,455 | 3,736 | 4,950 | 4,772 | 4,455 |
| Annual leave | 1,592 | 1,691 | 1,378 | 1,481 | 1,639 | 1,441 | 2,023 | 1,831 | 1,585 |
| Sick leave | 386 | 402 | 297 | 352 | 323 | 320 | 350 | 496 | 369 |
| Other leave | 167 | 177 | 123 | 150 | 214 | 151 | 140 | 286 | 167 |
| Public holidays | 696 | 807 | 559 | 628 | 773 | 678 | 753 | 981 | 711 |
| Annual leave loading | 229 | 239 | 214 | 203 | 236 | 218 | 217 | 272 | 228 |
| Infrequent bonuses | 172 | 110 | 59 | 100 | 83 | 49 | 29 | *83 | 118 |
| Termination payments | 817 | 930 | 622 | 790 | 739 | 673 | 786 | 570 | 798 |
| Fringe benefits | 633 | 463 | 304 | 345 | 447 | 206 | 652 | 255 | 478 |
| <i>Other labour costs</i> | 3,735 | 3,739 | 2,713 | 3,307 | 2,891 | 2,630 | 2,541 | 2,955 | 3,413 |
| Superannuation(a) | 1,657 | 1,493 | 1,486 | 1,336 | 1,319 | 1,303 | 856 | 1,690 | 1,516 |
| Payroll tax | 1,253 | 1,206 | 773 | 1,019 | 882 | 799 | 946 | 618 | 1,086 |
| Workers' compensation | 528 | 822 | 311 | 791 | 480 | 432 | 433 | 527 | 586 |
| Fringe benefits tax | 298 | 218 | 143 | 162 | 210 | 97 | 306 | 120 | 225 |
| Total labour costs | 32,628 | 31,829 | 27,505 | 29,402 | 30,225 | 26,917 | 30,094 | 33,455 | 30,995 |
| Of which — | | | | | | | | | |
| On-costs | 8,429 | 8,560 | 6,270 | 7,357 | 7,346 | 6,366 | 7,491 | 7,727 | 7,869 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 6. AVERAGE LABOUR COSTS PER EMPLOYEE: EARNINGS AND OTHER LABOUR COSTS, STATES AND TERRITORIES, AND SECTOR, 1990-91 AND 1991-92
(dollars)

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|-----------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|
| PRIVATE | | | | | | | | | | |
| Earnings | 1990-91 | 27,005 | 25,789 | 23,027 | 22,868 | 24,141 | 22,214 | 24,552 | 22,862 | 25,274 |
| | 1991-92 | 27,634 | 26,545 | 22,899 | 23,877 | 25,591 | 21,550 | 24,736 | 23,907 | 25,903 |
| Other labour costs | 1990-91 | 3,135 | 3,340 | 2,075 | 2,761 | 2,742 | 2,280 | 1,961 | 2,272 | 2,922 |
| | 1991-92 | 3,296 | 3,430 | 2,177 | 2,885 | 2,939 | 2,404 | 1,901 | 2,374 | 3,046 |
| Superannuation | 1990-91 | 1,188 | 1,239 | 887 | 913 | 1,001 | 883 | 589 | 929 | 1,101 |
| | 1991-92 | 1,290 | 1,273 | 1,055 | 972 | 1,166 | 1,027 | 641 | 977 | 1,196 |
| Payroll tax | 1990-91 | 1,103 | 1,071 | 686 | 868 | 979 | 903 | 746 | 698 | 986 |
| | 1991-92 | 1,137 | 1,157 | 657 | 922 | 1,012 | 873 | 633 | 864 | 1,025 |
| Workers' compensation | 1990-91 | 567 | 773 | 332 | 820 | 515 | 391 | 375 | 510 | 599 |
| | 1991-92 | 521 | 741 | 313 | 817 | 491 | 402 | 392 | 418 | 564 |
| Fringe benefits tax | 1990-91 | 277 | 257 | 171 | 161 | 248 | 103 | 252 | 135 | 236 |
| | 1991-92 | 348 | 259 | 151 | 174 | 269 | 101 | 234 | 114 | 262 |
| Total labour costs | 1990-91 | 30,140 | 29,129 | 25,101 | 25,629 | 26,883 | 24,494 | 26,514 | 25,134 | 28,196 |
| | 1991-92 | 30,930 | 29,975 | 25,076 | 26,762 | 28,530 | 23,954 | 26,636 | 26,281 | 28,949 |
| PUBLIC | | | | | | | | | | |
| Earnings | 1990-91 | 31,283 | 29,577 | 27,967 | 29,175 | 28,507 | 28,132 | 31,727 | 34,546 | 29,921 |
| | 1991-92 | 32,374 | 31,958 | 29,466 | 31,320 | 30,728 | 29,565 | 32,670 | 35,879 | 31,642 |
| Other labour costs | 1990-91 | 4,667 | 4,095 | 3,640 | 3,778 | 2,639 | 2,791 | 3,427 | 2,999 | 3,951 |
| | 1991-92 | 4,949 | 4,513 | 4,035 | 4,302 | 2,798 | 3,067 | 3,704 | 3,429 | 4,301 |
| Superannuation(a) | 1990-91 | 2,523 | 1,700 | 2,233 | 1,890 | 1,440 | 1,668 | 991 | 1,935 | 2,037 |
| | 1991-92 | 2,671 | 2,046 | 2,549 | 2,193 | 1,616 | 1,834 | 1,246 | 2,271 | 2,291 |
| Payroll tax | 1990-91 | 1,426 | 1,224 | 979 | 1,070 | 632 | 594 | 1,524 | 375 | 1,132 |
| | 1991-92 | 1,572 | 1,328 | 1,059 | 1,246 | 628 | 655 | 1,514 | 417 | 1,235 |
| Workers' compensation | 1990-91 | 589 | 1,067 | 305 | 712 | 468 | 458 | 514 | 599 | 665 |
| | 1991-92 | 547 | 1,026 | 305 | 730 | 457 | 489 | 507 | 616 | 641 |
| Fringe benefits tax | 1990-91 | 129 | 104 | 123 | 106 | 99 | 72 | 398 | 90 | 117 |
| | 1991-92 | 159 | 113 | 123 | 134 | 96 | 88 | 438 | 124 | 133 |
| Total labour costs | 1990-91 | 35,950 | 33,672 | 31,607 | 32,953 | 31,146 | 30,923 | 35,154 | 37,545 | 33,872 |
| | 1991-92 | 37,323 | 36,471 | 33,500 | 35,622 | 33,526 | 32,631 | 36,374 | 39,307 | 35,943 |
| PRIVATE AND PUBLIC | | | | | | | | | | |
| Earnings | 1990-91 | 28,167 | 26,871 | 24,494 | 24,743 | 25,587 | 24,113 | 27,510 | 29,430 | 26,646 |
| | 1991-92 | 28,893 | 28,090 | 24,792 | 26,094 | 27,334 | 24,287 | 27,553 | 30,500 | 27,581 |
| Other labour costs | 1990-91 | 3,551 | 3,555 | 2,540 | 3,063 | 2,708 | 2,444 | 2,566 | 2,680 | 3,226 |
| | 1991-92 | 3,735 | 3,739 | 2,713 | 3,307 | 2,891 | 2,630 | 2,541 | 2,955 | 3,413 |
| Superannuation(a) | 1990-91 | 1,550 | 1,370 | 1,286 | 1,203 | 1,146 | 1,135 | 754 | 1,495 | 1,377 |
| | 1991-92 | 1,657 | 1,493 | 1,486 | 1,336 | 1,319 | 1,303 | 856 | 1,690 | 1,516 |
| Payroll tax | 1990-91 | 1,191 | 1,115 | 773 | 928 | 864 | 803 | 1,067 | 516 | 1,029 |
| | 1991-92 | 1,253 | 1,206 | 773 | 1,019 | 882 | 799 | 946 | 618 | 1,086 |
| Workers' compensation | 1990-91 | 573 | 857 | 324 | 788 | 499 | 412 | 432 | 560 | 618 |
| | 1991-92 | 528 | 822 | 311 | 791 | 480 | 432 | 433 | 527 | 586 |
| Fringe benefits tax | 1990-91 | 237 | 213 | 157 | 144 | 198 | 93 | 313 | 109 | 201 |
| | 1991-92 | 298 | 218 | 143 | 162 | 210 | 97 | 306 | 120 | 225 |
| Total labour costs | 1990-91 | 31,717 | 30,426 | 27,034 | 27,806 | 28,295 | 26,557 | 30,076 | 32,111 | 29,872 |
| | 1991-92 | 32,628 | 31,829 | 27,505 | 29,402 | 30,225 | 26,917 | 30,094 | 33,455 | 30,995 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 7. AVERAGE LABOUR COSTS PER EMPLOYEE: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92
(dollars)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communi- cation | Finance, property and business services | Public admin- istration and defence | Community services | Recreation, personal and other services | Total |
|--------------------------|--------|---------------|----------------------------------|--------------|----------------------------------|--|---|--|-----------------------|--|--------|
| PRIVATE | | | | | | | | | | | |
| Earnings | 52,550 | 30,816 | 34,231 | 29,089 | 20,941 | 29,376 | 31,156 | .. | 22,551 | 16,606 | 25,903 |
| Payments for time worked | 43,384 | 25,985 | 27,481 | 25,412 | 18,212 | 25,859 | 25,643 | .. | 19,560 | 15,060 | 22,132 |
| Other earnings | 9,166 | 4,831 | 6,750 | 3,677 | 2,729 | 3,517 | 5,513 | .. | 2,990 | 1,546 | 3,771 |
| Annual leave | 2,902 | 1,591 | 2,530 | 1,220 | 938 | 1,269 | 1,592 | .. | 1,538 | 602 | 1,294 |
| Sick leave | 625 | 373 | 621 | 213 | 177 | 241 | 303 | .. | 273 | 103 | 258 |
| Other leave | 317 | 120 | 270 | 54 | 50 | 104 | 73 | .. | 136 | 17 | 83 |
| Public holidays | 1,175 | 779 | 951 | 747 | 472 | 593 | 858 | .. | 463 | 245 | 613 |
| Annual leave loading | 522 | 274 | 351 | 172 | 139 | 196 | 201 | .. | 197 | 97 | 192 |
| Infrequent bonuses | 205 | 172 | 52 | *147 | 141 | *53 | 326 | .. | *23 | *85 | 158 |
| Termination payments | 1,694 | 1,053 | 1,296 | 643 | 395 | 592 | 809 | .. | 221 | *239 | 614 |
| Fringe benefits | 1,726 | 469 | 679 | 481 | 417 | 468 | 1,350 | .. | 140 | 158 | 558 |
| Other labour costs | 7,600 | 4,110 | 5,724 | 4,002 | 2,165 | 3,283 | 4,202 | .. | 1,818 | 1,364 | 3,046 |
| Superannuation | 2,603 | 1,295 | 2,763 | 1,734 | 793 | 1,081 | 1,928 | .. | 1,055 | 542 | 1,196 |
| Payroll tax | 2,910 | 1,560 | 2,168 | 904 | 803 | 1,116 | 1,365 | .. | 316 | 465 | 1,025 |
| Workers' compensation | 1,276 | 1,035 | 473 | 1,137 | 372 | 866 | 274 | .. | 381 | 282 | 564 |
| Fringe benefits tax | 811 | 220 | 319 | 226 | 196 | 220 | 634 | .. | 66 | 74 | 262 |
| Total labour costs | 60,150 | 34,926 | 39,955 | 33,091 | 23,106 | 32,660 | 35,358 | .. | 24,368 | 17,970 | 28,949 |
| Of which — | | | | | | | | | | | |
| On-costs | 16,766 | 8,941 | 12,473 | 7,679 | 4,894 | 6,801 | 9,715 | .. | 4,808 | 2,910 | 6,817 |
| PUBLIC | | | | | | | | | | | |
| Earnings | 53,363 | 32,884 | 36,658 | 33,720 | 33,664 | 36,401 | 30,868 | 29,144 | 30,443 | 28,559 | 31,642 |
| Payments for time worked | 42,979 | 25,858 | 28,830 | 26,237 | 26,205 | 28,315 | 23,622 | 24,319 | 24,869 | 24,423 | 25,530 |
| Other earnings | 10,384 | 7,026 | 7,829 | 7,483 | 7,459 | 8,087 | 7,246 | 4,825 | 5,574 | 4,136 | 6,112 |
| Annual leave | 2,966 | 1,763 | 2,204 | 1,950 | 1,809 | 2,327 | 1,813 | 1,730 | 2,644 | 1,414 | 2,290 |
| Sick leave | 1,119 | 657 | 821 | 633 | 405 | 857 | 638 | 577 | 582 | 262 | 638 |
| Other leave | 566 | 225 | 446 | 360 | 194 | 325 | 331 | 352 | 399 | 171 | 370 |
| Public holidays | 1,236 | 945 | 1,126 | 1,026 | 948 | 1,038 | 974 | 972 | 890 | 646 | 949 |
| Annual leave loading | 417 | 314 | 347 | 328 | 266 | 398 | 267 | 295 | 302 | 230 | 315 |
| Infrequent bonuses | 1 | 8 | 13 | 3 | *12 | 40 | 198 | 12 | 3 | 14 | 23 |
| Termination payments | 3,759 | 2,846 | 2,478 | 2,909 | *2,505 | 2,830 | 1,094 | 656 | 676 | 1,137 | 1,244 |
| Fringe benefits | 321 | 269 | 394 | 273 | 1,319 | 273 | 1,931 | 232 | 80 | 262 | 283 |
| Other labour costs | 11,681 | 5,489 | 7,676 | 6,264 | 5,577 | 8,071 | 5,092 | 2,718 | 3,071 | 3,348 | 4,301 |
| Superannuation(a) | 4,957 | 2,851 | 4,041 | 3,947 | 2,523 | 4,850 | 2,052 | 1,632 | 1,447 | 2,044 | 2,291 |
| Payroll tax | 3,377 | 1,699 | 2,255 | 1,404 | 1,822 | 2,170 | 1,809 | 393 | 1,061 | 764 | 1,235 |
| Workers' compensation | 3,196 | 813 | 1,194 | 785 | 611 | 923 | 324 | 584 | 526 | 417 | 641 |
| Fringe benefits tax | 151 | 126 | 185 | 128 | 620 | 128 | 907 | 109 | 37 | 123 | 133 |
| Total labour costs | 65,044 | 38,373 | 44,334 | 39,984 | 39,242 | 44,472 | 35,960 | 31,862 | 33,515 | 31,907 | 35,943 |
| Of which — | | | | | | | | | | | |
| On-costs | 22,066 | 12,515 | 15,505 | 13,747 | 13,036 | 16,157 | 12,338 | 7,542 | 8,646 | 7,484 | 10,413 |

TABLE 7. AVERAGE LABOUR COSTS PER EMPLOYEE: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92 —continued
(dollars)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communi- cation | Finance, property and business services | Public admin- istration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|---------------|---------------|----------------------------------|---------------|----------------------------------|--|---|---|-----------------------|--|---------------|
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Earnings | 52,608 | 30,883 | 36,585 | 30,066 | 20,965 | 33,460 | 31,120 | 29,144 | 27,406 | 17,341 | 27,581 |
| Payments for time worked | 43,354 | 25,981 | 28,789 | 25,586 | 18,227 | 27,287 | 25,386 | 24,319 | 22,826 | 15,635 | 23,126 |
| Other earnings | 9,254 | 4,903 | 7,796 | 4,481 | 2,738 | 6,174 | 5,734 | 4,825 | 4,580 | 1,706 | 4,455 |
| Annual leave | 2,906 | 1,596 | 2,214 | 1,374 | 939 | 1,884 | 1,620 | 1,730 | 2,218 | 652 | 1,585 |
| Sick leave | 660 | 382 | 815 | 301 | 177 | 599 | 346 | 577 | 463 | 113 | 369 |
| Other leave | 335 | 124 | 440 | 119 | 50 | 232 | 106 | 352 | 298 | 26 | 167 |
| Public holidays | 1,180 | 785 | 1,120 | 806 | 473 | 852 | 873 | 972 | 725 | 269 | 711 |
| Annual leave loading | 515 | 275 | 347 | 205 | 139 | 314 | 210 | 295 | 262 | 105 | 228 |
| Infrequent bonuses | 191 | 167 | 14 | *117 | 141 | 45 | 310 | 12 | *10 | *81 | 118 |
| Termination payments | 1,843 | 1,111 | 2,442 | 1,122 | 399 | 1,893 | 845 | 656 | 501 | 294 | 798 |
| Fringe benefits | 1,625 | 463 | 403 | 437 | 419 | 355 | 1,424 | 232 | 103 | 165 | 478 |
| Other labour costs | 7,896 | 4,155 | 7,617 | 4,480 | 2,171 | 6,066 | 4,315 | 2,718 | 2,589 | 1,486 | 3,413 |
| Superannuation(a) | 2,773 | 1,345 | 4,003 | 2,201 | 796 | 3,272 | 1,944 | 1,632 | 1,296 | 635 | 1,516 |
| Payroll tax | 2,944 | 1,565 | 2,253 | 1,010 | 805 | 1,729 | 1,422 | 393 | 774 | 484 | 1,086 |
| Workers' compensation | 1,415 | 1,028 | 1,173 | 1,063 | 373 | 899 | 280 | 584 | 470 | 290 | 586 |
| Fringe benefits tax | 764 | 217 | 189 | 206 | 197 | 167 | 669 | 109 | 48 | 77 | 225 |
| Total labour costs | 60,504 | 35,038 | 44,203 | 34,546 | 23,137 | 39,527 | 35,435 | 31,862 | 29,994 | 18,827 | 30,995 |
| Of which — | | | | | | | | | | | |
| On-costs | 17,150 | 9,058 | 15,413 | 8,960 | 4,910 | 12,240 | 10,049 | 7,542 | 7,169 | 3,192 | 7,869 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 8. AVERAGE LABOUR COSTS PER EMPLOYEE: EARNINGS AND OTHER LABOUR COSTS, INDUSTRY AND SECTOR, 1990-91 AND 1991-92
(dollars)

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|---------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|--------|
| PRIVATE | | | | | | | | | | | | |
| Earnings | 1990-91 | 48,002 | 28,929 | 33,899 | 28,990 | 21,335 | 27,973 | 30,432 | .. | 21,486 | 16,322 | 25,274 |
| | 1991-92 | 52,550 | 30,816 | 34,231 | 29,089 | 20,941 | 29,376 | 31,156 | .. | 22,551 | 16,606 | 25,903 |
| Other labour costs | 1990-91 | 6,866 | 3,873 | 5,443 | 3,805 | 2,148 | 3,202 | 3,907 | .. | 1,671 | 1,351 | 2,922 |
| | 1991-92 | 7,600 | 4,110 | 5,724 | 4,002 | 2,165 | 3,283 | 4,202 | .. | 1,818 | 1,364 | 3,046 |
| Superannuation | 1990-91 | 2,336 | 1,169 | 2,611 | 1,534 | 755 | 996 | 1,770 | .. | 987 | 524 | 1,101 |
| | 1991-92 | 2,603 | 1,295 | 2,763 | 1,734 | 793 | 1,081 | 1,928 | .. | 1,055 | 542 | 1,196 |
| Payroll tax | 1990-91 | 2,560 | 1,425 | 1,999 | 964 | 805 | 1,142 | 1,291 | .. | 246 | 450 | 986 |
| | 1991-92 | 2,910 | 1,560 | 2,168 | 904 | 803 | 1,116 | 1,365 | .. | 316 | 465 | 1,025 |
| Workers' compensation | 1990-91 | 1,242 | 1,089 | 546 | 1,060 | 413 | 854 | 265 | .. | 386 | 305 | 599 |
| | 1991-92 | 1,276 | 1,035 | 473 | 1,137 | 372 | 866 | 274 | .. | 381 | 282 | 564 |
| Fringe benefits tax | 1990-91 | 727 | 190 | 287 | 247 | 174 | 209 | 581 | .. | 52 | 71 | 236 |
| | 1991-92 | 811 | 220 | 319 | 226 | 196 | 220 | 634 | .. | 66 | 74 | 262 |
| Total labour costs | 1990-91 | 54,868 | 32,802 | 39,342 | 32,795 | 23,483 | 31,175 | 34,338 | .. | 23,157 | 17,673 | 28,196 |
| | 1991-92 | 60,150 | 34,926 | 39,955 | 33,091 | 23,106 | 32,660 | 35,358 | .. | 24,368 | 17,970 | 28,949 |
| PUBLIC | | | | | | | | | | | | |
| Earnings | 1990-91 | 50,655 | 30,714 | 34,610 | 30,528 | 28,843 | 32,843 | 28,666 | 28,630 | 28,921 | 27,958 | 29,921 |
| | 1991-92 | 53,363 | 32,884 | 36,658 | 33,720 | 33,664 | 36,401 | 30,868 | 29,144 | 30,443 | 28,559 | 31,642 |
| Other labour costs | 1990-91 | 10,130 | 5,320 | 8,954 | 4,827 | 3,839 | 6,531 | 4,279 | 2,767 | 2,795 | 3,262 | 3,951 |
| | 1991-92 | 11,681 | 5,489 | 7,676 | 6,264 | 5,577 | 8,071 | 5,092 | 2,718 | 3,071 | 3,348 | 4,301 |
| Superannuation(a) | 1990-91 | 3,411 | 2,602 | 5,564 | 2,291 | 1,794 | 3,540 | 1,588 | 1,653 | 1,287 | 1,962 | 2,037 |
| | 1991-92 | 4,957 | 2,851 | 4,041 | 3,947 | 2,523 | 4,850 | 2,052 | 1,632 | 1,447 | 2,044 | 2,291 |
| Payroll tax | 1990-91 | 3,111 | 1,633 | 2,101 | 1,610 | 1,376 | 1,890 | 1,595 | 401 | 942 | 664 | 1,132 |
| | 1991-92 | 3,377 | 1,699 | 2,255 | 1,404 | 1,822 | 2,170 | 1,809 | 393 | 1,061 | 764 | 1,235 |
| Workers' compensation | 1990-91 | 3,486 | 940 | 1,127 | 787 | 423 | 967 | 338 | 626 | 537 | 542 | 665 |
| | 1991-92 | 3,196 | 813 | 1,194 | 785 | 611 | 923 | 324 | 584 | 526 | 417 | 641 |
| Fringe benefits tax | 1990-91 | 122 | 145 | 162 | 139 | 245 | 134 | 758 | 88 | 29 | 94 | 117 |
| | 1991-92 | 151 | 126 | 185 | 128 | 620 | 128 | 907 | 109 | 37 | 123 | 133 |
| Total labour costs | 1990-91 | 60,784 | 36,034 | 43,564 | 35,355 | 32,681 | 39,374 | 32,945 | 31,397 | 31,716 | 31,220 | 33,872 |
| | 1991-92 | 65,044 | 38,373 | 44,334 | 39,984 | 39,242 | 44,472 | 35,960 | 31,862 | 33,515 | 31,907 | 35,943 |
| PRIVATE AND PUBLIC | | | | | | | | | | | | |
| Earnings | 1990-91 | 48,205 | 28,985 | 34,588 | 29,258 | 21,358 | 30,917 | 30,184 | 28,630 | 26,277 | 16,982 | 26,646 |
| | 1991-92 | 52,608 | 30,883 | 36,585 | 30,066 | 20,965 | 33,460 | 31,120 | 29,144 | 27,406 | 17,341 | 27,581 |
| Other labour costs | 1990-91 | 7,116 | 3,918 | 8,846 | 3,983 | 2,153 | 5,214 | 3,959 | 2,767 | 2,396 | 1,459 | 3,226 |
| | 1991-92 | 7,896 | 4,155 | 7,617 | 4,480 | 2,171 | 6,066 | 4,315 | 2,718 | 2,589 | 1,486 | 3,413 |
| Superannuation(a) | 1990-91 | 2,419 | 1,213 | 5,473 | 1,666 | 758 | 2,534 | 1,744 | 1,653 | 1,180 | 605 | 1,377 |
| | 1991-92 | 2,773 | 1,345 | 4,003 | 2,201 | 796 | 3,272 | 1,944 | 1,632 | 1,296 | 635 | 1,516 |
| Payroll tax | 1990-91 | 2,602 | 1,432 | 2,098 | 1,076 | 807 | 1,595 | 1,334 | 401 | 695 | 463 | 1,029 |
| | 1991-92 | 2,944 | 1,565 | 2,253 | 1,010 | 805 | 1,729 | 1,422 | 393 | 774 | 484 | 1,086 |
| Workers' compensation | 1990-91 | 1,413 | 1,085 | 1,109 | 1,012 | 413 | 922 | 275 | 626 | 483 | 319 | 618 |
| | 1991-92 | 1,415 | 1,028 | 1,173 | 1,063 | 373 | 899 | 280 | 584 | 470 | 290 | 586 |
| Fringe benefits tax | 1990-91 | 681 | 188 | 165 | 229 | 175 | 164 | 605 | 88 | 37 | 73 | 201 |
| | 1991-92 | 764 | 217 | 189 | 206 | 197 | 167 | 669 | 109 | 48 | 77 | 225 |
| Total labour costs | 1990-91 | 55,321 | 32,903 | 43,434 | 33,241 | 23,511 | 36,131 | 34,143 | 31,397 | 28,672 | 18,441 | 29,872 |
| | 1991-92 | 60,504 | 35,038 | 44,203 | 34,546 | 23,137 | 39,527 | 35,435 | 31,862 | 29,994 | 18,827 | 30,995 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 9. AVERAGE LABOUR COSTS PER EMPLOYEE: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR, 1991-92
(dollars)

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---------------------------|------------------------|-----------------|-----------------------|---------------|
| PRIVATE | | | | |
| Earnings | 21,648 | 26,401 | 29,307 | 25,903 |
| Payments for time worked | 19,209 | 22,710 | 24,331 | 22,132 |
| Other earnings | 2,439 | 3,691 | 4,977 | 3,771 |
| Annual leave | 949 | 1,332 | 1,572 | 1,294 |
| Sick leave | 128 | 263 | 367 | 258 |
| Other leave | 27 | 55 | 149 | 83 |
| Public holidays | 523 | 610 | 692 | 613 |
| Annual leave loading | 130 | 191 | 248 | 192 |
| Infrequent bonuses | 146 | 128 | 186 | 158 |
| Termination payments | 191 | 567 | 1,010 | 614 |
| Fringe benefits | 345 | 544 | 752 | 558 |
| Other labour costs | 1,997 | 3,078 | 3,940 | 3,046 |
| Superannuation | 1,257 | 1,076 | 1,215 | 1,196 |
| Payroll tax | 166 | 1,164 | 1,688 | 1,025 |
| Workers' compensation | 412 | 582 | 684 | 564 |
| Fringe benefits tax | 162 | 256 | 354 | 262 |
| Total labour costs | 23,645 | 29,478 | 33,248 | 28,949 |
| Of which — | | | | |
| On-costs | 4,437 | 6,769 | 8,917 | 6,817 |
| PUBLIC | | | | |
| Earnings | 22,883 | 28,907 | 31,779 | 31,642 |
| Payments for time worked | 19,162 | 24,136 | 25,612 | 25,530 |
| Other earnings | 3,721 | 4,771 | 6,167 | 6,112 |
| Annual leave | 1,298 | 1,632 | 2,316 | 2,290 |
| Sick leave | 279 | 471 | 645 | 638 |
| Other leave | *202 | 250 | 375 | 370 |
| Public holidays | 625 | 869 | 953 | 949 |
| Annual leave loading | 212 | 264 | 317 | 315 |
| Infrequent bonuses | *31 | *25 | 22 | 23 |
| Termination payments | *760 | 803 | 1,260 | 1,244 |
| Fringe benefits | 314 | 458 | 278 | 283 |
| Other labour costs | 2,243 | 3,495 | 4,338 | 4,301 |
| Superannuation(a) | 1,538 | 2,212 | 2,298 | 2,291 |
| Payroll tax | 200 | 472 | 1,264 | 1,235 |
| Workers' compensation | 358 | 596 | 645 | 641 |
| Fringe benefits tax | 148 | 215 | 131 | 133 |
| Total labour costs | 25,126 | 32,402 | 36,117 | 35,943 |
| Of which — | | | | |
| On-costs | 5,965 | 8,266 | 10,505 | 10,413 |
| PRIVATE AND PUBLIC | | | | |
| Earnings | 21,657 | 26,515 | 30,534 | 27,581 |
| Payments for time worked | 19,208 | 22,775 | 24,967 | 23,126 |
| Other earnings | 2,449 | 3,740 | 5,567 | 4,455 |
| Annual leave | 952 | 1,346 | 1,941 | 1,585 |
| Sick leave | 129 | 273 | 505 | 369 |
| Other leave | 28 | 64 | 261 | 167 |
| Public holidays | 524 | 622 | 822 | 711 |
| Annual leave loading | 130 | 194 | 282 | 228 |
| Infrequent bonuses | 145 | 123 | 105 | 118 |
| Termination payments | 195 | 578 | 1,134 | 798 |
| Fringe benefits | 345 | 540 | 517 | 478 |
| Other labour costs | 1,999 | 3,097 | 4,138 | 3,413 |
| Superannuation(a) | 1,259 | 1,128 | 1,753 | 1,516 |
| Payroll tax | 167 | 1,133 | 1,478 | 1,086 |
| Workers' compensation | 412 | 582 | 665 | 586 |
| Fringe benefits tax | 162 | 254 | 243 | 225 |
| Total labour costs | 23,656 | 29,612 | 34,672 | 30,995 |
| Of which — | | | | |
| On-costs | 4,448 | 6,837 | 9,705 | 7,869 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 10. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, STATES AND TERRITORIES, AND SECTOR, 1991-92
(\$ million)

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|--------------------------|--------|--------|--------|--------|--------|-------|-------|-------|-----------|
| PRIVATE | | | | | | | | | |
| Earnings | 41,177 | 28,906 | 14,752 | 7,977 | 7,864 | 2,025 | 923 | 1,407 | 105,030 |
| Payments for time worked | 34,948 | 24,425 | 12,937 | 6,899 | 6,720 | 1,771 | 801 | 1,240 | 89,741 |
| Other Earnings | 6,228 | 4,481 | 1,815 | 1,077 | 1,144 | 254 | 123 | 167 | 15,289 |
| Annual Leave | 2,001 | 1,539 | 709 | 388 | 393 | 102 | 50 | 67 | 5,247 |
| Sick Leave | 421 | 309 | 130 | 81 | 68 | 16 | 7 | 13 | 1,045 |
| Other Leave | 140 | 86 | 41 | 32 | 29 | 6 | 2 | 2 | 338 |
| Public Holidays | 923 | 774 | 306 | 174 | 203 | 47 | 21 | 37 | 2,485 |
| Annual Leave Loading | 297 | 226 | 113 | 52 | 61 | 16 | 5 | 10 | 780 |
| Infrequent Bonuses | 331 | 156 | 50 | *46 | 38 | 7 | 2 | *10 | 639 |
| Termination Payments | 1,013 | 789 | 258 | 180 | 178 | 39 | 19 | 14 | 2,490 |
| Fringe Benefits | 1,103 | 601 | 208 | 124 | 176 | 20 | 19 | 14 | 2,264 |
| Other Labour Costs | 4,912 | 3,735 | 1,402 | 964 | 903 | 226 | 71 | 140 | 12,353 |
| Superannuation | 1,922 | 1,386 | 680 | 325 | 358 | 97 | 24 | 58 | 4,849 |
| Payroll Tax | 1,695 | 1,260 | 424 | 308 | 311 | 82 | 24 | 51 | 4,154 |
| Workers' compensation | 776 | 807 | 202 | 273 | 151 | 38 | 15 | 25 | 2,285 |
| Fringe benefits tax | 518 | 282 | 98 | 58 | 83 | 10 | 9 | 7 | 1,064 |
| Total labour costs | 46,088 | 32,641 | 16,154 | 8,940 | 8,767 | 2,251 | 994 | 1,547 | 117,383 |
| Of which — | | | | | | | | | |
| On-Costs | 11,140 | 8,216 | 3,217 | 2,041 | 2,047 | 480 | 194 | 306 | 27,641 |
| PUBLIC | | | | | | | | | |
| Earnings | 17,450 | 13,899 | 7,691 | 4,441 | 4,848 | 1,441 | 672 | 2,589 | 53,029 |
| Payments for time worked | 14,155 | 11,034 | 6,286 | 3,591 | 3,920 | 1,161 | 508 | 2,130 | 42,786 |
| Other Earnings | 3,295 | 2,864 | 1,405 | 850 | 928 | 279 | 164 | 459 | 10,243 |
| Annual Leave | 1,230 | 1,038 | 539 | 317 | 370 | 104 | 68 | 173 | 3,838 |
| Sick Leave | 363 | 305 | 139 | 86 | 83 | 29 | 13 | 52 | 1,069 |
| Other Leave | 199 | 183 | 71 | 39 | 70 | 16 | 6 | 36 | 620 |
| Public Holidays | 488 | 456 | 200 | 124 | 157 | 49 | 23 | 92 | 1,590 |
| Annual Leave Loading | 168 | 137 | 80 | 44 | 49 | 15 | 8 | 26 | 528 |
| Infrequent Bonuses | 19 | 12 | 3 | 2 | 1 | — | — | 1 | 38 |
| Termination Payments | 645 | 628 | 305 | 196 | 166 | 57 | 27 | 61 | 2,085 |
| Fringe Benefits | 182 | 105 | 68 | 40 | 32 | 9 | 19 | 19 | 475 |
| Other Labour Costs | 2,668 | 1,963 | 1,053 | 610 | 441 | 149 | 76 | 247 | 7,208 |
| Superannuation(a) | 1,440 | 890 | 665 | 311 | 255 | 89 | 26 | 164 | 3,840 |
| Payroll Tax | 847 | 578 | 276 | 177 | 99 | 32 | 31 | 30 | 2,070 |
| Workers' compensation | 295 | 446 | 80 | 103 | 72 | 24 | 10 | 44 | 1,075 |
| Fringe benefits tax | 86 | 49 | 32 | 19 | 15 | 4 | 9 | 9 | 223 |
| Total labour costs | 20,118 | 15,862 | 8,744 | 5,051 | 5,289 | 1,590 | 748 | 2,836 | 60,237 |
| Of which — | | | | | | | | | |
| On-Costs | 5,962 | 4,827 | 2,458 | 1,460 | 1,369 | 429 | 240 | 706 | 17,451 |
| PRIVATE AND PUBLIC | | | | | | | | | |
| Earnings | 58,627 | 42,805 | 22,443 | 12,418 | 12,712 | 3,466 | 1,595 | 3,996 | 158,059 |
| Payments for time worked | 49,103 | 35,459 | 19,223 | 10,491 | 10,640 | 2,933 | 1,308 | 3,370 | 132,527 |
| Other Earnings | 9,523 | 7,346 | 3,220 | 1,927 | 2,072 | 533 | 287 | 625 | 25,532 |
| Annual Leave | 3,231 | 2,577 | 1,247 | 705 | 762 | 206 | 117 | 240 | 9,085 |
| Sick Leave | 783 | 613 | 269 | 168 | 150 | 46 | 20 | 65 | 2,115 |
| Other Leave | 339 | 270 | 112 | 71 | 99 | 22 | 8 | 37 | 958 |
| Public Holidays | 1,411 | 1,230 | 506 | 299 | 359 | 97 | 44 | 129 | 4,075 |
| Annual Leave Loading | 465 | 364 | 194 | 97 | 110 | 31 | 13 | 36 | 1,308 |
| Infrequent Bonuses | 350 | 168 | 53 | 48 | 38 | 7 | 2 | *11 | 677 |
| Termination Payments | 1,658 | 1,418 | 563 | 376 | 344 | 96 | 46 | 75 | 4,575 |
| Fringe Benefits | 1,285 | 705 | 276 | 164 | 208 | 29 | 38 | 33 | 2,739 |
| Other Labour Costs | 7,579 | 5,698 | 2,455 | 1,574 | 1,344 | 375 | 147 | 387 | 19,560 |
| Superannuation(a) | 3,362 | 2,276 | 1,345 | 636 | 613 | 186 | 50 | 221 | 8,689 |
| Payroll Tax | 2,542 | 1,838 | 700 | 485 | 410 | 114 | 55 | 81 | 6,224 |
| Workers' compensation | 1,071 | 1,253 | 281 | 376 | 223 | 62 | 25 | 69 | 3,360 |
| Fringe benefits tax | 604 | 332 | 130 | 77 | 98 | 14 | 18 | 16 | 1,287 |
| Total labour costs | 66,206 | 48,503 | 24,898 | 13,992 | 14,056 | 3,841 | 1,742 | 4,383 | 177,620 |
| Of which — | | | | | | | | | |
| On-costs | 17,102 | 13,044 | 5,675 | 3,501 | 3,416 | 908 | 434 | 1,012 | 45,093 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 11. TOTAL LABOUR COSTS: EARNINGS AND OTHER LABOUR COSTS, STATES AND TERRITORIES, AND SECTOR,
1990-91 AND 1991-92
(\$ million)

| Type of labour cost | | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Australia |
|-----------------------|---------|--------|--------|--------|--------|--------|-------|-------|-------|-----------|
| PRIVATE | | | | | | | | | | |
| Earnings | 1990-91 | 39,146 | 28,589 | 14,403 | 8,051 | 7,828 | 2,241 | 737 | 1,229 | 102,224 |
| | 1991-92 | 41,177 | 28,906 | 14,752 | 7,977 | 7,864 | 2,025 | 923 | 1,407 | 105,030 |
| Other labour costs | 1990-91 | 4,544 | 3,703 | 1,298 | 972 | 889 | 230 | 59 | 122 | 11,817 |
| | 1991-92 | 4,912 | 3,735 | 1,402 | 964 | 903 | 226 | 71 | 140 | 12,353 |
| Superannuation | 1990-91 | 1,722 | 1,373 | 555 | 321 | 325 | 89 | 18 | 50 | 4,452 |
| | 1991-92 | 1,922 | 1,386 | 680 | 325 | 358 | 97 | 24 | 58 | 4,849 |
| Payroll tax | 1990-91 | 1,599 | 1,187 | 429 | 305 | 317 | 91 | 22 | 38 | 3,989 |
| | 1991-92 | 1,695 | 1,260 | 424 | 308 | 311 | 82 | 24 | 51 | 4,154 |
| Workers' compensation | 1990-91 | 822 | 857 | 208 | 289 | 167 | 39 | 11 | 27 | 2,421 |
| | 1991-92 | 776 | 807 | 202 | 273 | 151 | 38 | 15 | 25 | 2,285 |
| Fringe benefits tax | 1990-91 | 402 | 285 | 107 | 57 | 80 | 10 | 8 | 7 | 955 |
| | 1991-92 | 518 | 282 | 98 | 58 | 83 | 10 | 9 | 7 | 1,064 |
| Total labour costs | 1990-91 | 43,690 | 32,291 | 15,701 | 9,023 | 8,717 | 2,471 | 796 | 1,351 | 114,041 |
| | 1991-92 | 46,088 | 32,641 | 16,154 | 8,940 | 8,767 | 2,251 | 994 | 1,547 | 117,383 |
| PUBLIC | | | | | | | | | | |
| Earnings | 1990-91 | 16,898 | 13,101 | 7,392 | 4,346 | 4,578 | 1,341 | 668 | 2,385 | 50,708 |
| | 1991-92 | 17,450 | 13,899 | 7,691 | 4,441 | 4,848 | 1,441 | 672 | 2,589 | 53,029 |
| Other labour costs | 1990-91 | 2,521 | 1,814 | 962 | 563 | 424 | 133 | 72 | 207 | 6,696 |
| | 1991-92 | 2,668 | 1,963 | 1,053 | 610 | 441 | 149 | 76 | 247 | 7,208 |
| Superannuation(a) | 1990-91 | 1,363 | 753 | 590 | 282 | 231 | 80 | 21 | 134 | 3,453 |
| | 1991-92 | 1,440 | 890 | 665 | 311 | 255 | 89 | 26 | 164 | 3,840 |
| Payroll tax | 1990-91 | 770 | 542 | 259 | 159 | 102 | 28 | 32 | 26 | 1,918 |
| | 1991-92 | 847 | 578 | 276 | 177 | 99 | 32 | 31 | 30 | 2,070 |
| Workers' compensation | 1990-91 | 318 | 473 | 81 | 106 | 75 | 22 | 11 | 41 | 1,127 |
| | 1991-92 | 295 | 446 | 80 | 103 | 72 | 24 | 10 | 44 | 1,075 |
| Fringe benefits tax | 1990-91 | 70 | 46 | 32 | 16 | 16 | 3 | 8 | 6 | 198 |
| | 1991-92 | 86 | 49 | 32 | 19 | 15 | 4 | 9 | 9 | 223 |
| Total labour costs | 1990-91 | 19,419 | 14,915 | 8,353 | 4,909 | 5,002 | 1,474 | 740 | 2,592 | 57,403 |
| | 1991-92 | 20,118 | 15,862 | 8,744 | 5,051 | 5,289 | 1,590 | 748 | 2,836 | 60,237 |
| PRIVATE AND PUBLIC | | | | | | | | | | |
| Earnings | 1990-91 | 56,043 | 41,690 | 21,795 | 12,397 | 12,406 | 3,582 | 1,405 | 3,614 | 152,932 |
| | 1991-92 | 58,627 | 42,805 | 22,443 | 12,418 | 12,712 | 3,466 | 1,595 | 3,996 | 158,059 |
| Other labour costs | 1990-91 | 7,065 | 5,516 | 2,260 | 1,535 | 1,313 | 363 | 131 | 329 | 18,512 |
| | 1991-92 | 7,579 | 5,698 | 2,455 | 1,574 | 1,344 | 375 | 147 | 387 | 19,560 |
| Superannuation(a) | 1990-91 | 3,084 | 2,126 | 1,145 | 603 | 556 | 169 | 39 | 184 | 7,905 |
| | 1991-92 | 3,362 | 2,276 | 1,345 | 636 | 613 | 186 | 50 | 221 | 8,689 |
| Payroll tax | 1990-91 | 2,369 | 1,729 | 688 | 465 | 419 | 119 | 54 | 63 | 5,907 |
| | 1991-92 | 2,542 | 1,838 | 700 | 485 | 410 | 114 | 55 | 81 | 6,224 |
| Workers' compensation | 1990-91 | 1,140 | 1,330 | 288 | 395 | 242 | 61 | 22 | 69 | 3,547 |
| | 1991-92 | 1,071 | 1,253 | 281 | 376 | 223 | 62 | 25 | 69 | 3,360 |
| Fringe benefits tax | 1990-91 | 471 | 331 | 139 | 72 | 96 | 14 | 16 | 13 | 1,153 |
| | 1991-92 | 604 | 332 | 130 | 77 | 98 | 14 | 18 | 16 | 1,287 |
| Total labour costs | 1990-91 | 63,109 | 47,206 | 24,055 | 13,932 | 13,718 | 3,945 | 1,536 | 3,943 | 171,444 |
| | 1991-92 | 66,206 | 48,503 | 24,898 | 13,992 | 14,056 | 3,841 | 1,742 | 4,383 | 177,620 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 12. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92
(\$ million)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|--------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|----------------|
| PRIVATE | | | | | | | | | | | |
| Earnings | 3,357 | 26,781 | 104 | 5,880 | 24,313 | 5,150 | 21,938 | .. | 11,219 | 6,288 | 105,030 |
| Payments for time worked | 2,772 | 22,582 | 83 | 5,137 | 21,145 | 4,533 | 18,056 | .. | 9,731 | 5,702 | 89,741 |
| Other earnings | 586 | 4,199 | 20 | 743 | 3,168 | 617 | 3,882 | .. | 1,488 | 586 | 15,289 |
| Annual leave | 185 | 1,382 | 8 | 247 | 1,089 | 223 | 1,121 | .. | 765 | 228 | 5,247 |
| Sick leave | 40 | 324 | 2 | 43 | 206 | 42 | 214 | .. | 136 | 39 | 1,045 |
| Other leave | 20 | 105 | 1 | *11 | 58 | 18 | 52 | .. | 68 | 6 | 338 |
| Public holidays | 75 | 677 | 3 | 151 | 548 | 104 | 604 | .. | 230 | 93 | 2,485 |
| Annual leave loading | 33 | 238 | 1 | 35 | 162 | 34 | 142 | .. | 98 | 37 | 780 |
| Infrequent bonuses | 13 | 150 | — | *30 | 164 | *9 | 229 | .. | *11 | *32 | 639 |
| Termination payments | 108 | 915 | 4 | 130 | 458 | 104 | 570 | .. | 110 | *91 | 2,490 |
| Fringe benefits | 110 | 408 | 2 | 97 | 485 | 82 | 951 | .. | 69 | 60 | 2,264 |
| Other labour costs | 486 | 3,572 | 17 | 809 | 2,514 | 576 | 2,959 | .. | 904 | 516 | 12,353 |
| Superannuation | 166 | 1,125 | 8 | 351 | 921 | 190 | 1,358 | .. | 525 | 205 | 4,849 |
| Payroll tax | 186 | 1,356 | 7 | 183 | 933 | 196 | 961 | .. | 157 | 176 | 4,154 |
| Workers' compensation | 82 | 899 | 1 | 230 | 432 | 152 | 193 | .. | 190 | 107 | 2,285 |
| Fringe benefits tax | 52 | 192 | 1 | 46 | 228 | 39 | 447 | .. | 33 | 28 | 1,064 |
| Total labour costs | 3,843 | 30,353 | 121 | 6,689 | 26,827 | 5,725 | 24,897 | .. | 12,123 | 6,804 | 117,383 |
| Of which — | | | | | | | | | | | |
| On-costs | 1,071 | 7,771 | 38 | 1,552 | 5,682 | 1,192 | 6,841 | .. | 2,392 | 1,102 | 27,641 |
| PUBLIC | | | | | | | | | | | |
| Earnings | 266 | 959 | 3,591 | 1,824 | 75 | 8,861 | 3,171 | 9,367 | 24,206 | 708 | 53,029 |
| Payments for time worked | 214 | 754 | 2,824 | 1,419 | 59 | 6,893 | 2,427 | 7,816 | 19,774 | 606 | 42,786 |
| Other earnings | 52 | 205 | 767 | 405 | 17 | 1,968 | 744 | 1,551 | 4,432 | 103 | 10,243 |
| Annual leave | 15 | 51 | 216 | 105 | 4 | 566 | 186 | 556 | 2,102 | 35 | 3,838 |
| Sick leave | 6 | 19 | 80 | 34 | 1 | 209 | 66 | 185 | 463 | 7 | 1,069 |
| Other leave | 3 | 7 | 44 | 19 | — | 79 | 34 | 113 | 317 | 4 | 620 |
| Public holidays | 6 | 28 | 110 | 56 | 2 | 253 | 100 | 312 | 707 | 16 | 1,590 |
| Annual leave loading | 2 | 9 | 34 | 18 | 1 | 97 | 27 | 95 | 240 | 6 | 528 |
| Infrequent bonuses | — | — | 1 | — | — | 10 | 20 | 4 | 2 | — | 38 |
| Termination payments | 19 | 83 | 243 | 157 | *6 | 689 | 112 | 211 | 537 | 28 | 2,085 |
| Fringe benefits | 2 | 8 | 39 | 15 | 3 | 67 | 198 | 74 | 63 | 7 | 475 |
| Other labour costs | 58 | 160 | 752 | 339 | 12 | 1,965 | 523 | 874 | 2,442 | 83 | 7,208 |
| Superannuation(a) | 25 | 83 | 396 | 213 | 6 | 1,181 | 211 | 524 | 1,150 | 51 | 3,840 |
| Payroll tax | 17 | 50 | 221 | 76 | 4 | 528 | 186 | 126 | 843 | 19 | 2,070 |
| Workers' compensation | 16 | 24 | 117 | 42 | 1 | 225 | 33 | 188 | 419 | 10 | 1,075 |
| Fringe benefits tax | 1 | 4 | 18 | 7 | 1 | 31 | 93 | 35 | 30 | 3 | 223 |
| Total labour costs | 324 | 1,120 | 4,343 | 2,163 | 88 | 10,826 | 3,695 | 10,241 | 26,648 | 791 | 60,237 |
| Of which — | | | | | | | | | | | |
| On-costs | 110 | 365 | 1,519 | 744 | 29 | 3,933 | 1,268 | 2,424 | 6,874 | 186 | 17,451 |

TABLE 12. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, INDUSTRY AND SECTOR, 1991-92 —continued
(\$ million)

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|--------------------------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|---------|
| PRIVATE AND PUBLIC | | | | | | | | | | | |
| Earnings | 3,623 | 27,740 | 3,695 | 7,704 | 24,388 | 14,011 | 25,110 | 9,367 | 35,425 | 6,996 | 158,059 |
| Payments for time worked | 2,986 | 23,337 | 2,908 | 6,556 | 21,203 | 11,426 | 20,483 | 7,816 | 29,505 | 6,308 | 132,527 |
| Other earnings | 637 | 4,404 | 787 | 1,148 | 3,185 | 2,585 | 4,627 | 1,551 | 5,920 | 688 | 25,532 |
| Annual leave | 200 | 1,434 | 224 | 352 | 1,093 | 789 | 1,307 | 556 | 2,867 | 263 | 9,085 |
| Sick leave | 45 | 344 | 82 | 77 | 206 | 251 | 279 | 185 | 599 | 46 | 2,115 |
| Other leave | 23 | 111 | 44 | 30 | 58 | 97 | 86 | 113 | 385 | 10 | 958 |
| Public holidays | 81 | 705 | 113 | 206 | 550 | 357 | 704 | 312 | 938 | 109 | 4,075 |
| Annual leave loading | 35 | 247 | 35 | 53 | 162 | 131 | 169 | 95 | 338 | 43 | 1,308 |
| Infrequent bonuses | 13 | 150 | 1 | *30 | 164 | 19 | 250 | 4 | *13 | *33 | 677 |
| Termination payments | 127 | 998 | 247 | 287 | 464 | 793 | 682 | 211 | 647 | 119 | 4,575 |
| Fringe benefits | 112 | 416 | 41 | 112 | 488 | 149 | 1,149 | 74 | 133 | 66 | 2,739 |
| Other labour costs | 544 | 3,732 | 769 | 1,148 | 2,526 | 2,540 | 3,482 | 874 | 3,346 | 599 | 19,560 |
| Superannuation(a) | 191 | 1,208 | 404 | 564 | 926 | 1,370 | 1,569 | 524 | 1,675 | 256 | 8,689 |
| Payroll tax | 203 | 1,405 | 228 | 259 | 937 | 724 | 1,147 | 126 | 1,000 | 195 | 6,224 |
| Workers' compensation | 97 | 923 | 118 | 272 | 434 | 376 | 226 | 188 | 608 | 117 | 3,360 |
| Fringe benefits tax | 53 | 195 | 19 | 53 | 229 | 70 | 540 | 35 | 62 | 31 | 1,287 |
| Total labour costs | 4,167 | 31,472 | 4,465 | 8,852 | 26,915 | 16,551 | 28,592 | 10,241 | 38,771 | 7,595 | 177,620 |
| Of which — | | | | | | | | | | | |
| On-costs | 1,181 | 8,136 | 1,557 | 2,296 | 5,711 | 5,125 | 8,109 | 2,424 | 9,266 | 1,288 | 45,093 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 13. TOTAL LABOUR COSTS: EARNINGS AND OTHER LABOUR COSTS, INDUSTRY AND SECTOR, 1990-91 AND 1991-92
(\$ million)

| Type of labour cost | | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total |
|---------------------------|---------|--------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|---|-----------------------------------|--------------------|---|---------|
| PRIVATE | | | | | | | | | | | | |
| <i>Earnings</i> | 1990-91 | 3,411 | 26,957 | 111 | 6,207 | 24,844 | 4,651 | 20,160 | .. | 9,643 | 6,242 | 102,224 |
| | 1991-92 | 3,357 | 26,781 | 104 | 5,880 | 24,313 | 5,150 | 21,938 | .. | 11,219 | 6,288 | 105,030 |
| <i>Other labour costs</i> | 1990-91 | 488 | 3,609 | 18 | 815 | 2,501 | 532 | 2,588 | .. | 750 | 517 | 11,817 |
| | 1991-92 | 486 | 3,572 | 17 | 809 | 2,514 | 576 | 2,959 | .. | 904 | 516 | 12,353 |
| Superannuation | 1990-91 | 166 | 1,089 | 9 | 328 | 879 | 166 | 1,172 | .. | 443 | 200 | 4,452 |
| | 1991-92 | 166 | 1,125 | 8 | 351 | 921 | 190 | 1,358 | .. | 525 | 205 | 4,849 |
| Payroll tax | 1990-91 | 182 | 1,328 | 7 | 206 | 938 | 190 | 855 | .. | 111 | 172 | 3,989 |
| | 1991-92 | 186 | 1,356 | 7 | 183 | 933 | 196 | 961 | .. | 157 | 176 | 4,154 |
| Workers' compensation | 1990-91 | 88 | 1,015 | 2 | 227 | 481 | 142 | 176 | .. | 173 | 117 | 2,421 |
| | 1991-92 | 82 | 899 | 1 | 230 | 432 | 152 | 193 | .. | 190 | 107 | 2,285 |
| Fringe benefits tax | 1990-91 | 52 | 177 | 1 | 53 | 203 | 35 | 385 | .. | 23 | 27 | 955 |
| | 1991-92 | 52 | 192 | 1 | 46 | 228 | 39 | 447 | .. | 33 | 28 | 1,064 |
| <i>Total labour costs</i> | 1990-91 | 3,899 | 30,565 | 129 | 7,021 | 27,345 | 5,183 | 22,748 | .. | 10,393 | 6,758 | 114,041 |
| | 1991-92 | 3,843 | 30,353 | 121 | 6,689 | 26,827 | 5,725 | 24,897 | .. | 12,123 | 6,804 | 117,383 |
| PUBLIC | | | | | | | | | | | | |
| <i>Earnings</i> | 1990-91 | 298 | 923 | 3,555 | 1,376 | 102 | 8,345 | 3,094 | 8,854 | 23,517 | 643 | 50,708 |
| | 1991-92 | 266 | 959 | 3,591 | 1,824 | 75 | 8,861 | 3,171 | 9,367 | 24,206 | 708 | 53,029 |
| <i>Other labour costs</i> | 1990-91 | 60 | 160 | 920 | 218 | 14 | 1,660 | 462 | 856 | 2,273 | 75 | 6,696 |
| | 1991-92 | 58 | 160 | 752 | 339 | 12 | 1,965 | 523 | 874 | 2,442 | 83 | 7,208 |
| Superannuation(a) | 1990-91 | 20 | 78 | 572 | 103 | 6 | 899 | 171 | 511 | 1,046 | 45 | 3,453 |
| | 1991-92 | 25 | 83 | 396 | 213 | 6 | 1,181 | 211 | 524 | 1,150 | 51 | 3,840 |
| Payroll tax | 1990-91 | 18 | 49 | 216 | 73 | 5 | 480 | 172 | 124 | 766 | 15 | 1,918 |
| | 1991-92 | 17 | 50 | 221 | 76 | 4 | 528 | 186 | 126 | 843 | 19 | 2,070 |
| Workers' compensation | 1990-91 | 21 | 28 | 116 | 35 | 1 | 246 | 37 | 193 | 437 | 12 | 1,127 |
| | 1991-92 | 16 | 24 | 117 | 42 | 1 | 225 | 33 | 188 | 419 | 10 | 1,075 |
| Fringe benefits tax | 1990-91 | 1 | 4 | 17 | 6 | 1 | 34 | 82 | 27 | 24 | 2 | 198 |
| | 1991-92 | 1 | 4 | 18 | 7 | 1 | 31 | 93 | 35 | 30 | 3 | 223 |
| <i>Total labour costs</i> | 1990-91 | 358 | 1,083 | 4,475 | 1,594 | 116 | 10,004 | 3,555 | 9,709 | 25,791 | 718 | 57,403 |
| | 1991-92 | 324 | 1,120 | 4,343 | 2,163 | 88 | 10,826 | 3,695 | 10,241 | 26,648 | 791 | 60,237 |
| PRIVATE AND PUBLIC | | | | | | | | | | | | |
| <i>Earnings</i> | 1990-91 | 3,709 | 27,880 | 3,666 | 7,583 | 24,946 | 12,996 | 23,254 | 8,854 | 33,160 | 6,885 | 152,932 |
| | 1991-92 | 3,623 | 27,740 | 3,695 | 7,704 | 24,388 | 14,011 | 25,110 | 9,367 | 35,425 | 6,996 | 158,059 |
| <i>Other labour costs</i> | 1990-91 | 548 | 3,769 | 938 | 1,032 | 2,514 | 2,192 | 3,050 | 856 | 3,023 | 592 | 18,512 |
| | 1991-92 | 544 | 3,732 | 769 | 1,148 | 2,526 | 2,540 | 3,482 | 874 | 3,346 | 599 | 19,560 |
| Superannuation(a) | 1990-91 | 186 | 1,167 | 580 | 432 | 885 | 1,065 | 1,344 | 511 | 1,489 | 245 | 7,905 |
| | 1991-92 | 191 | 1,208 | 404 | 564 | 926 | 1,370 | 1,569 | 524 | 1,675 | 256 | 8,689 |
| Payroll tax | 1990-91 | 200 | 1,377 | 222 | 279 | 943 | 670 | 1,027 | 124 | 877 | 188 | 5,907 |
| | 1991-92 | 203 | 1,405 | 228 | 259 | 937 | 724 | 1,147 | 126 | 1,000 | 195 | 6,224 |
| Workers' compensation | 1990-91 | 109 | 1,043 | 118 | 262 | 483 | 388 | 212 | 193 | 610 | 129 | 3,547 |
| | 1991-92 | 97 | 923 | 118 | 272 | 434 | 376 | 226 | 188 | 608 | 117 | 3,360 |
| Fringe benefits tax | 1990-91 | 52 | 181 | 18 | 59 | 204 | 69 | 466 | 27 | 47 | 29 | 1,153 |
| | 1991-92 | 53 | 195 | 19 | 53 | 229 | 70 | 540 | 35 | 62 | 31 | 1,287 |
| <i>Total labour costs</i> | 1990-91 | 4,257 | 31,648 | 4,604 | 8,615 | 27,460 | 15,187 | 26,303 | 9,709 | 36,184 | 7,476 | 171,444 |
| | 1991-92 | 4,167 | 31,472 | 4,465 | 8,852 | 26,915 | 16,551 | 28,592 | 10,241 | 38,771 | 7,595 | 177,620 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 14. TOTAL LABOUR COSTS: TYPE OF LABOUR COST, EMPLOYER SIZE AND SECTOR, 1991-92
(\$ million)

| Type of labour cost | Less than 20 employees | 20-99 employees | 100 or more employees | Total |
|---------------------------------|------------------------|-----------------|-----------------------|----------------|
| PRIVATE | | | | |
| <i>Earnings</i> | 30,934 | 25,967 | 48,129 | 105,030 |
| <i>Payments for time worked</i> | 27,448 | 22,337 | 39,956 | 89,741 |
| <i>Other earnings</i> | 3,485 | 3,631 | 8,173 | 15,289 |
| Annual leave | 1,356 | 1,310 | 2,581 | 5,247 |
| Sick leave | 183 | 259 | 603 | 1,045 |
| Other leave | 38 | 54 | 245 | 338 |
| Public holidays | 748 | 600 | 1,137 | 2,485 |
| Annual leave loading | 185 | 188 | 407 | 780 |
| Infrequent bonuses | 209 | 126 | 305 | 639 |
| Termination payments | 273 | 558 | 1,659 | 2,490 |
| Fringe benefits | 493 | 535 | 1,235 | 2,264 |
| <i>Other labour costs</i> | 2,854 | 3,027 | 6,471 | 12,353 |
| Superannuation | 1,796 | 1,058 | 1,995 | 4,849 |
| Payroll tax | 238 | 1,145 | 2,772 | 4,154 |
| Workers' compensation | 589 | 572 | 1,124 | 2,285 |
| Fringe benefits tax | 232 | 252 | 581 | 1,064 |
| Total labour costs | 33,788 | 28,994 | 54,600 | 117,383 |
| Of which — | | | | |
| On-costs | 6,340 | 6,658 | 14,644 | 27,641 |
| PUBLIC | | | | |
| <i>Earnings</i> | 245 | 1,359 | 51,425 | 53,029 |
| <i>Payments for time worked</i> | 205 | 1,135 | 41,446 | 42,786 |
| <i>Other earnings</i> | 40 | 224 | 9,979 | 10,243 |
| Annual leave | 14 | 77 | 3,747 | 3,838 |
| Sick leave | 3 | 22 | 1,044 | 1,069 |
| Other leave | *2 | 12 | 606 | 620 |
| Public holidays | 7 | 41 | 1,542 | 1,590 |
| Annual leave loading | 2 | 12 | 514 | 528 |
| Infrequent bonuses | — | *1 | 36 | 38 |
| Termination payments | 8 | 38 | 2,039 | 2,085 |
| Fringe benefits | 3 | 22 | 450 | 475 |
| <i>Other labour costs</i> | 24 | 164 | 7,020 | 7,208 |
| Superannuation(a) | 16 | 104 | 3,719 | 3,840 |
| Payroll tax | 2 | 22 | 2,046 | 2,070 |
| Workers' compensation | 4 | 28 | 1,043 | 1,075 |
| Fringe benefits tax | 2 | 10 | 212 | 223 |
| Total labour costs | 269 | 1,523 | 58,445 | 60,237 |
| Of which — | | | | |
| On-costs | 64 | 389 | 16,999 | 17,451 |
| PRIVATE AND PUBLIC | | | | |
| <i>Earnings</i> | 31,179 | 27,326 | 99,554 | 158,059 |
| <i>Payments for time worked</i> | 27,654 | 23,471 | 81,402 | 132,527 |
| <i>Other earnings</i> | 3,525 | 3,855 | 18,152 | 25,532 |
| Annual leave | 1,370 | 1,387 | 6,328 | 9,085 |
| Sick leave | 186 | 281 | 1,648 | 2,115 |
| Other leave | 40 | 66 | 852 | 958 |
| Public holidays | 755 | 641 | 2,679 | 4,075 |
| Annual leave loading | 188 | 200 | 921 | 1,308 |
| Infrequent bonuses | 209 | 127 | 341 | 677 |
| Termination payments | 281 | 596 | 3,698 | 4,575 |
| Fringe benefits | 497 | 557 | 1,685 | 2,739 |
| <i>Other labour costs</i> | 2,878 | 3,192 | 13,491 | 19,560 |
| Superannuation(a) | 1,812 | 1,162 | 5,714 | 8,689 |
| Payroll tax | 240 | 1,167 | 4,817 | 6,224 |
| Workers' compensation | 593 | 600 | 2,167 | 3,360 |
| Fringe benefits tax | 233 | 262 | 792 | 1,287 |
| Total labour costs | 34,057 | 30,518 | 113,045 | 177,620 |
| Of which — | | | | |
| On-costs | 6,404 | 7,046 | 31,643 | 45,093 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 15. LABOUR COSTS, PUBLIC SECTOR: TYPE OF LABOUR COST, INSTITUTIONAL SECTOR AND LEVEL OF GOVERNMENT, 1991-92

| Type of labour cost | Institutional sector | | Level of government | | | Total |
|-----------------------------------|----------------------|---------------|---------------------|---------------|---------------|---------------|
| | Trading | Non-trading | Commonwealth | State | Local | |
| COSTS PER HOUR WORKED | | | | | | |
| <i>Earnings</i> | 21.64 | 21.17 | 21.83 | 21.69 | 17.26 | 21.30 |
| <i>Payments for time worked</i> | 16.94 | 17.28 | 17.31 | 17.56 | 14.36 | 17.19 |
| <i>Other earnings</i> | 4.70 | 3.90 | 4.51 | 4.14 | 2.90 | 4.11 |
| Annual leave | 1.30 | 1.63 | 1.33 | 1.71 | 1.00 | 1.54 |
| Sick leave | 0.49 | 0.41 | 0.46 | 0.43 | 0.37 | 0.43 |
| Other leave | 0.22 | 0.26 | 0.27 | 0.25 | 0.17 | 0.25 |
| Public holidays | 0.64 | 0.64 | 0.71 | 0.63 | 0.52 | 0.64 |
| Annual leave loading | 0.22 | 0.21 | 0.22 | 0.21 | 0.17 | 0.21 |
| Infrequent bonuses | 0.05 | — | 0.05 | — | 0.01 | 0.02 |
| Termination payments | 1.36 | 0.64 | 1.11 | 0.78 | 0.51 | 0.84 |
| Fringe benefits | 0.42 | 0.10 | 0.38 | 0.12 | 0.13 | 0.19 |
| <i>Other labour costs</i> | 4.59 | 2.26 | 3.16 | 2.83 | 2.62 | 2.90 |
| Superannuation(a) | 2.52 | 1.18 | 1.86 | 1.38 | 1.78 | 1.54 |
| Payroll tax | 1.33 | 0.65 | 0.78 | 0.94 | 0.21 | 0.83 |
| Workers' compensation | 0.55 | 0.39 | 0.34 | 0.45 | 0.57 | 0.43 |
| Fringe benefits tax | 0.20 | 0.05 | 0.18 | 0.06 | 0.06 | 0.09 |
| Total labour costs | 26.24 | 23.44 | 24.99 | 24.52 | 19.88 | 24.20 |
| Of which — | | | | | | |
| On-costs | 9.30 | 6.16 | 7.67 | 6.97 | 5.52 | 7.01 |
| AVERAGE COSTS PER EMPLOYEE | | | | | | |
| <i>Earnings</i> | 35,103 | 30,498 | 34,266 | 31,530 | 25,722 | 31,642 |
| <i>Payments for time worked</i> | 27,478 | 24,886 | 27,180 | 25,517 | 21,405 | 25,530 |
| <i>Other earnings</i> | 7,625 | 5,612 | 7,086 | 6,012 | 4,317 | 6,112 |
| Annual leave | 2,116 | 2,347 | 2,086 | 2,482 | 1,486 | 2,290 |
| Sick leave | 795 | 586 | 718 | 620 | 559 | 638 |
| Other leave | 350 | 377 | 417 | 369 | 257 | 370 |
| Public holidays | 1,044 | 917 | 1,108 | 915 | 778 | 949 |
| Annual leave loading | 360 | 301 | 347 | 312 | 258 | 315 |
| Infrequent bonuses | 74 | 6 | 74 | 5 | 15 | 23 |
| Termination payments | 2,203 | 927 | 1,739 | 1,131 | 765 | 1,244 |
| Fringe benefits | 684 | 151 | 597 | 179 | 200 | 283 |
| <i>Other labour costs</i> | 7,452 | 3,260 | 4,959 | 4,115 | 3,902 | 4,301 |
| Superannuation(a) | 4,083 | 1,699 | 2,925 | 2,005 | 2,645 | 2,291 |
| Payroll tax | 2,157 | 930 | 1,223 | 1,373 | 314 | 1,235 |
| Workers' compensation | 891 | 559 | 530 | 652 | 849 | 641 |
| Fringe benefits tax | 321 | 71 | 281 | 84 | 94 | 133 |
| Total labour costs | 42,555 | 33,758 | 39,225 | 35,645 | 29,624 | 35,943 |
| Of which — | | | | | | |
| On-costs | 15,077 | 8,872 | 12,045 | 10,127 | 8,220 | 10,413 |
| TOTAL COSTS | | | | | | |
| <i>Earnings</i> | 14,612 | 38,417 | 14,028 | 34,871 | 4,129 | 53,029 |
| <i>Payments for time worked</i> | 11,438 | 31,348 | 11,127 | 28,222 | 3,436 | 42,786 |
| <i>Other earnings</i> | 3,174 | 7,069 | 2,901 | 6,649 | 693 | 10,243 |
| Annual leave | 881 | 2,957 | 854 | 2,745 | 238 | 3,838 |
| Sick leave | 331 | 738 | 294 | 686 | 90 | 1,069 |
| Other leave | 146 | 475 | 171 | 409 | 41 | 620 |
| Public holidays | 435 | 1,155 | 454 | 1,011 | 125 | 1,590 |
| Annual leave loading | 150 | 379 | 142 | 345 | 41 | 528 |
| Infrequent bonuses | 31 | 7 | 30 | 5 | 2 | 38 |
| Termination payments | 917 | 1,168 | 712 | 1,250 | 123 | 2,085 |
| Fringe benefits | 285 | 190 | 244 | 198 | 32 | 475 |
| <i>Other labour costs</i> | 3,102 | 4,106 | 2,030 | 4,551 | 626 | 7,208 |
| Superannuation(a) | 1,699 | 2,140 | 1,198 | 2,218 | 425 | 3,840 |
| Payroll tax | 898 | 1,172 | 501 | 1,519 | 50 | 2,070 |
| Workers' compensation | 371 | 704 | 217 | 722 | 136 | 1,075 |
| Fringe benefits tax | 134 | 89 | 115 | 93 | 15 | 223 |
| Total labour costs | 17,714 | 42,523 | 16,059 | 39,423 | 4,756 | 60,237 |
| Of which — | | | | | | |
| On-costs | 6,276 | 11,175 | 4,931 | 11,201 | 1,320 | 17,451 |

(a) Additional costs funded directly from consolidated revenue funds are shown in table 16. See also paragraph 4 of Explanatory Notes.

TABLE 16. TOTAL SUPERANNUATION AND WORKERS' COMPENSATION COSTS, PUBLIC SECTOR: CONSOLIDATED REVENUE FUNDED AND AGENCY FUNDED, LEVEL OF GOVERNMENT, 1990-91 AND 1991-92

| | | | State Government | | | | | | | |
|-----------------------------------|---------|-------|-------------------------|-------|-------|-------|-------|-------|-------|-------|
| | | | Commonwealth Government | NSW | Vic. | Qld | SA | WA | Tas. | NT |
| SUPERANNUATION(a) — | | | — \$ millions — | | | | | | | |
| Consolidated revenue funded | 1990-91 | 1,450 | 483 | 567 | .. | 122 | 172 | 42 | 2 | .. |
| | 1991-92 | 1,506 | 719 | 661 | .. | 134 | 231 | 45 | 12 | .. |
| Agency funded | 1990-91 | 956 | 861 | 418 | 426 | 181 | 162 | 53 | 10 | 27 |
| | 1991-92 | 1,198 | 865 | 430 | 454 | 200 | 171 | 55 | 12 | 32 |
| Total superannuation costs | 1990-91 | 2,406 | 1,344 | 985 | 426 | 303 | 334 | 95 | 12 | 27 |
| | 1991-92 | 2,703 | 1,584 | 1,091 | 454 | 333 | 402 | 100 | 24 | 32 |
| | | | — dollars — | | | | | | | |
| Average cost per employee(b) | 1990-91 | 6,129 | 3,834 | 3,198 | 2,309 | 2,736 | 2,730 | 2,693 | 744 | 1,469 |
| | 1991-92 | 6,603 | 4,595 | 3,812 | 2,481 | 3,227 | 3,361 | 2,809 | 1,545 | 1,696 |
| WORKERS' COMPENSATION(c) — | | | — \$ millions — | | | | | | | |
| Consolidated revenue funded | 1990-91 | 24 | 46 | 50 | .. | .. | .. | .. | .. | .. |
| | 1991-92 | 61 | 11 | 49 | .. | .. | .. | .. | .. | .. |
| Agency funded | 1990-91 | 232 | 202 | 360 | 43 | 72 | 54 | 14 | 8 | 11 |
| | 1991-92 | 217 | 177 | 337 | 43 | 73 | 53 | 17 | 8 | 14 |
| Total workers' compensation costs | 1990-91 | 256 | 247 | 410 | 43 | 72 | 54 | 14 | 8 | 11 |
| | 1991-92 | 279 | 188 | 387 | 43 | 73 | 53 | 17 | 8 | 14 |
| | | | — dollars — | | | | | | | |
| Average cost per employee(b) | 1990-91 | 651 | 705 | 1,331 | 233 | 649 | 446 | 404 | 509 | 583 |
| | 1991-92 | 680 | 548 | 1,351 | 235 | 704 | 441 | 477 | 520 | 745 |

(a) See *superannuation* in the glossary and paragraph 4 of the explanatory note. (b) Average cost equals total costs divided by total current employees (c) See *workers' compensation* in the glossary.

TABLE 17. EMPLOYEES COVERED BY SUPERANNUATION: PERCENTAGE COVERED, STATES AND TERRITORIES, INDUSTRY, EMPLOYER SIZE AND SECTOR, 1986-87 TO 1991-92
(percentage)

| | 1986-87 | 1987-88 | 1988-89 | 1989-90 | 1990-91 | 1991-92 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| PRIVATE | | | | | | |
| <i>States/Territories—</i> | | | | | | |
| New South Wales | 33.6 | 37.8 | 42.3 | 54.5 | 67.5 | 68.9 |
| Victoria | 35.4 | 34.5 | 44.3 | 63.1 | 69.5 | 75.0 |
| Queensland | 27.4 | 25.7 | 32.9 | 53.7 | 67.4 | 66.9 |
| South Australia | 28.8 | 36.7 | 40.1 | 60.2 | 70.3 | 70.9 |
| Western Australia | 26.1 | 28.0 | 38.4 | 54.1 | 60.8 | 68.9 |
| Tasmania | 30.5 | 38.2 | 42.0 | 55.5 | 66.3 | 70.2 |
| Northern Territory | 17.4 | 21.3 | 19.2 | 29.2 | 52.9 | 64.8 |
| Australian Capital Territory | 25.7 | 29.5 | 37.3 | 36.0 | 58.9 | 62.3 |
| <i>Industry—</i> | | | | | | |
| Mining | 71.9 | 75.6 | 79.7 | 84.9 | 86.1 | 91.5 |
| Manufacturing | 44.6 | 54.7 | 61.1 | 78.4 | 84.5 | 86.8 |
| Electricity, gas and water | 85.7 | 90.2 | 89.4 | 91.3 | 94.7 | 95.1 |
| Construction | 41.3 | 44.6 | 49.7 | 63.1 | 67.9 | 69.9 |
| Wholesale and retail trade | 23.6 | 23.0 | 28.1 | 47.8 | 58.9 | 63.2 |
| Transport, storage and communication | 35.7 | 40.8 | 42.7 | 50.4 | 63.7 | 69.1 |
| Finance, property and business services | 35.2 | 40.9 | 40.3 | 54.0 | 67.2 | 71.3 |
| Community services | 18.1 | 19.4 | 38.1 | 60.9 | 71.6 | 71.3 |
| Recreation, personal and other services | *10.7 | 11.2 | 17.4 | 26.8 | 45.8 | 47.9 |
| <i>Employer Size—</i> | | | | | | |
| 0-19 employees | 18.1 | 17.0 | 21.2 | 39.7 | 53.7 | 57.3 |
| 20-99 employees | 25.2 | 32.5 | 38.8 | 56.1 | 69.7 | 71.6 |
| 100 or more employees | 44.1 | 46.1 | 55.1 | 68.7 | 77.4 | 80.9 |
| TOTAL | 31.8 | 34.1 | 40.7 | 56.8 | 67.5 | 70.3 |
| PUBLIC | | | | | | |
| <i>States/Territories—</i> | | | | | | |
| New South Wales | 68.1 | 75.0 | 93.7 | 93.1 | 93.1 | 93.0 |
| Victoria | 66.2 | 67.8 | 91.6 | 92.4 | 96.3 | 96.6 |
| Queensland | 62.8 | 63.2 | 90.6 | 94.5 | 96.7 | 97.0 |
| South Australia | 42.2 | 44.7 | 91.5 | 96.3 | 97.9 | 98.7 |
| Western Australia | 38.2 | 54.0 | 71.2 | 73.8 | 80.8 | 84.8 |
| Tasmania | 92.9 | 94.8 | 97.2 | 97.1 | 97.7 | 98.9 |
| Northern Territory | 83.4 | 85.8 | 85.8 | 96.2 | 92.9 | 95.3 |
| Australian Capital Territory | 81.9 | 86.2 | 93.5 | 93.3 | 94.6 | 97.8 |
| <i>Industry—</i> | | | | | | |
| Mining | 92.9 | 93.5 | 92.4 | 92.3 | 92.5 | 99.8 |
| Manufacturing | 54.3 | 66.5 | 90.6 | 91.7 | 93.4 | 97.6 |
| Electricity, gas and water | 79.6 | 85.0 | 97.2 | 97.2 | 95.7 | 98.5 |
| Construction | 62.9 | 71.1 | 95.1 | 97.2 | 97.0 | 98.7 |
| Wholesale and retail trade | 62.2 | 59.0 | 64.9 | 81.3 | 85.5 | 90.2 |
| Transport, storage and communication | 77.9 | 81.1 | 97.8 | 98.3 | 98.9 | 99.0 |
| Finance, property and business services | 74.3 | 77.9 | 88.8 | 90.3 | 95.2 | 94.4 |
| Public administration and defence | 74.2 | 76.8 | 87.5 | 89.4 | 93.8 | 94.9 |
| Community services | 50.7 | 56.3 | 88.5 | 90.2 | 92.0 | 92.4 |
| Recreation, personal and other services | 41.5 | 54.7 | 84.6 | 83.6 | 90.8 | 93.8 |
| <i>Employer size—</i> | | | | | | |
| 0-19 employees | 54.1 | 53.0 | 46.8 | 56.0 | 70.8 | 83.1 |
| 20-99 employees | 52.6 | 57.1 | 75.4 | 84.0 | 90.4 | 90.9 |
| 100 or more employees | 63.8 | 68.4 | 91.2 | 92.3 | 94.2 | 94.9 |
| <i>Level of government—</i> | | | | | | |
| Commonwealth | 83.6 | 87.7 | 94.7 | 94.1 | 97.7 | 97.9 |
| State | 55.3 | 60.3 | 90.0 | 91.5 | 93.0 | 93.8 |
| Local | 66.0 | 69.8 | 82.6 | 88.6 | 91.5 | 92.8 |
| <i>Institutional sector—</i> | | | | | | |
| Trading | 80.2 | 84.0 | 94.7 | 95.3 | 96.8 | 97.7 |
| Non-trading | 57.7 | 62.2 | 88.9 | 90.6 | 93.0 | 93.7 |
| TOTAL | 63.4 | 68.0 | 90.4 | 91.8 | 93.9 | 94.7 |

TABLE 17. EMPLOYEES COVERED BY SUPERANNUATION: PERCENTAGE COVERED, STATES AND TERRITORIES, INDUSTRY, EMPLOYER SIZE AND SECTOR, 1986-87 TO 1991-92 — *continued*
(percentage)

| | 1986-87 | 1987-88 | 1988-89 | 1989-90 | 1990-91 | 1991-92 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| PRIVATE AND PUBLIC | | | | | | |
| <i>States/Territories—</i> | | | | | | |
| New South Wales | 43.4 | 48.1 | 55.9 | 64.8 | 74.5 | 75.3 |
| Victoria | 44.8 | 43.1 | 57.0 | 71.2 | 77.2 | 81.2 |
| Queensland | 38.8 | 37.6 | 49.0 | 66.0 | 76.1 | 75.6 |
| South Australia | 33.0 | 39.1 | 55.5 | 69.8 | 78.5 | 79.2 |
| Western Australia | 29.8 | 36.0 | 48.7 | 60.0 | 67.5 | 74.3 |
| Tasmania | 52.3 | 57.8 | 60.3 | 68.8 | 76.4 | 80.0 |
| Northern Territory | 46.0 | 46.1 | 42.7 | 54.4 | 69.4 | 75.6 |
| Australian Capital Territory | 60.2 | 64.8 | 69.8 | 67.8 | 79.0 | 81.9 |
| <i>Industry—</i> | | | | | | |
| Mining | 73.6 | 77.2 | 80.7 | 85.5 | 86.6 | 92.1 |
| Manufacturing | 45.1 | 55.3 | 62.2 | 78.8 | 84.8 | 87.2 |
| Electricity, gas and water | 79.9 | 85.2 | 96.8 | 97.1 | 95.7 | 98.4 |
| Construction | 45.3 | 49.3 | 56.2 | 68.5 | 72.9 | 75.9 |
| Wholesale and retail trade | 23.9 | 23.2 | 28.3 | 48.0 | 59.0 | 63.3 |
| Transport, storage and communication | 62.9 | 66.8 | 77.8 | 79.6 | 85.0 | 86.5 |
| Finance, property and business services | 41.0 | 46.3 | 47.1 | 59.3 | 71.1 | 74.2 |
| Public administration and defence | 74.2 | 76.8 | 87.5 | 89.4 | 93.8 | 94.9 |
| Community services | 39.2 | 42.3 | 69.4 | 79.8 | 84.8 | 84.3 |
| Recreation, personal and other services | 13.1 | 13.2 | 20.7 | 29.9 | 48.4 | 50.7 |
| <i>Employer size—</i> | | | | | | |
| 0-19 employees | 18.4 | 17.2 | 21.4 | 39.8 | 53.9 | 57.4 |
| 20-99 employees | 26.9 | 33.9 | 40.7 | 57.4 | 70.6 | 72.5 |
| 100 or more employees | 53.6 | 56.2 | 71.3 | 79.5 | 85.7 | 87.8 |
| TOTAL | 41.6 | 44.0 | 54.8 | 66.8 | 75.3 | 77.4 |

TABLE 18. HOURS PAID PER EMPLOYEE: STATES AND TERRITORIES, INDUSTRY, EMPLOYER SIZE AND SECTOR, 1991-92
(number of hours per employee)

| | | Hours paid but not worked | | | | | |
|---|-----------------|---------------------------|---------------|----------------|--------------------|------------|------------------------|
| | Hours worked | Annual leave | Sick leave | Other leave | Public holidays | Total | Total hours paid |
| States/Territories— | | | | | | | |
| New South Wales | 1,502 | 104 | 28 | 11 | 45 | 188 | 1,690 |
| Victoria | 1,479 | 113 | 28 | 11 | 54 | 206 | 1,685 |
| Queensland | 1,462 | 99 | 22 | 8 | 41 | 170 | 1,632 |
| South Australia | 1,477 | 104 | 26 | 10 | 44 | 185 | 1,661 |
| Western Australia | 1,474 | 113 | 24 | 13 | 54 | 203 | 1,677 |
| Tasmania | 1,461 | 106 | 25 | 10 | 51 | 192 | 1,653 |
| Northern Territory | 1,481 | 129 | 24 | 9 | 50 | 212 | 1,693 |
| Australian Capital Territory | 1,503 | 103 | 31 | 16 | 56 | 205 | 1,708 |
| Industry— | | | | | | | |
| Mining | 1,790 | 153 | 38 | 17 | 62 | 270 | 2,060 |
| Manufacturing | 1,711 | 117 | 30 | 9 | 57 | 213 | 1,924 |
| Electricity, gas and water | 1,635 | 140 | 53 | 28 | 71 | 292 | 1,927 |
| Construction | 1,693 | 99 | 23 | 9 | 58 | 189 | 1,883 |
| Wholesale and retail trade | 1,390 | 74 | 15 | 4 | 37 | 129 | 1,520 |
| Transport, storage and communication | 1,654 | 129 | 42 | 15 | 58 | 243 | 1,897 |
| Finance, property and business services | 1,541 | 102 | 24 | 7 | 54 | 188 | 1,728 |
| Public administration and defence | 1,512 | 112 | 40 | 22 | 63 | 238 | 1,750 |
| Community services | 1,330 | 136 | 31 | 18 | 45 | 229 | 1,559 |
| Recreation, personal and other services | 1,206 | 52 | 10 | 2 | 20 | 84 | 1,290 |
| Employer size— | | | | | | | |
| 0-19 employees | 1,464 | 73 | 11 | 2 | 39 | 125 | 1,588 |
| 20-99 employees | 1,491 | 97 | 21 | 5 | 44 | 167 | 1,657 |
| 100 or more employees | 1,491 | 124 | 35 | 17 | 53 | 229 | 1,720 |
| Sector— | | | | | | | |
| Private | 1,483 | 92 | 20 | 6 | 43 | 161 | 1,644 |
| Public | 1,485 | 141 | 42 | 23 | 59 | 265 | 1,751 |
| TOTAL 1991-92 | 1,484 | 106 | 27 | 11 | 48 | 192 | 1,675 |
| TOTAL 1986-87 | 1,539 | 104 | 30 | 11 | 52 | 196 | 1,734 |

TABLE 19. PROPORTION OF EMPLOYERS PAYING TAXES REGARDED AS LABOUR COSTS, PRIVATE SECTOR:
EMPLOYER SIZE, 1991-92
(percentage)

| | <i>0-19 employees</i> | <i>20-99 employees</i> | <i>100 or more employees</i> | <i>Total</i> |
|---|-----------------------|------------------------|------------------------------|--------------|
| Payroll tax | | | | |
| <i>States/Territories—</i> | | | | |
| New South Wales | 4.4 | 78.4 | 92.3 | 8.1 |
| Victoria | 5.4 | 75.0 | 83.7 | 9.0 |
| Queensland | 5.9 | 71.2 | 91.7 | 9.3 |
| South Australia | 6.1 | 90.1 | 73.6 | 11.1 |
| Western Australia | 6.7 | 80.2 | 93.8 | 11.0 |
| Tasmania | 6.3 | 59.1 | 98.4 | 9.4 |
| Northern Territory | 6.5 | 66.5 | 100.0 | 10.3 |
| Australian Capital Territory | 4.3 | 89.5 | 98.2 | 9.2 |
| Australia | 5.3 | 77.3 | 88.7 | 9.1 |
| Fringe benefits tax | | | | |
| <i>Industry—</i> | | | | |
| Mining | 13.1 | 87.2 | 100.0 | 20.6 |
| Manufacturing | 16.9 | 75.2 | 94.0 | 25.7 |
| Electricity, gas and water | 9.4 | 100.0 | 100.0 | 15.4 |
| Construction | 10.8 | 80.1 | 95.6 | 11.9 |
| Wholesale and retail trade | 10.2 | 68.7 | 84.0 | 12.7 |
| Transport, storage and communication | 9.0 | 53.3 | 95.7 | 12.4 |
| Finance, property and business services | 14.9 | 70.7 | 97.3 | 17.4 |
| Community services | 5.8 | 24.9 | * 47.9 | 7.3 |
| Recreation personal and other services | 3.3 | 29.3 | * 82.8 | 5.0 |
| Total all industries | 10.6 | 59.9 | 84.3 | 13.3 |

EXPLANATORY NOTES

Introduction

This publication contains results of the Survey of Major Labour Costs and the Survey of Wage Costs conducted for financial year 1991-92. The Survey of Major Labour Costs has been run annually since 1985-86. The last Survey of Wage Costs was run for financial year 1986-87.

Scope

2. Concepts and definitions of labour costs in this publication are based on the International Labour Organisation's "An Integrated System of Wages Statistics". Labour costs are defined as all costs incurred by employers in the employment of labour. Labour costs are measured on a cash payments basis. They are also recorded net of any reimbursements, subsidies or rebates. The Survey of Major Labour Costs collects the following labour cost components:

- (a) Earnings of employees
 - gross wages and salaries
 - termination payments
 - fringe benefits
- (b) Superannuation
- (c) Payroll tax
- (d) Workers' compensation
- (e) Fringe benefits tax

Labour costs not covered in this publication are costs associated with welfare services, training and recruitment. With the exception of training costs (see paragraph 7), the value of these remaining labour cost items is generally considered to make a relatively small contribution to total labour costs.

3. For the first time in this publication the cost of employee earnings has been extended to include estimates of fringe benefits paid to employees. Estimates of the cost of fringe benefits to employers have been based on survey estimates of fringe benefits tax (see paragraph 14 for an explanation of the estimation method used). Conceptually, employee earnings includes all fringe benefits. However, to the extent that the list of benefits prescribed by fringe benefits tax legislation does not cover all fringe benefits, and that some exemptions apply, the figures presented in this publication are an underestimation of the full cost to the employer of providing fringe benefits to their employees. As a result of the inclusion of fringe benefits, the labour costs measure of earnings differs from earnings measures in other labour statistics publications of the ABS. While fringe benefits are also in the scope of those measures, collection difficulties have prevented their inclusion.

4. The measurement of the cost of superannuation in the public sector has changed for this publication. A number of methods of funding superannuation liabilities are used in the public sector. These range from fully funding employer contributions to only meeting costs as they emerge. Some agencies are making 'catch-up' payments to reduce future liabilities, while others may have superannuation funds in surplus and are therefore not required to make contributions for the year.

Public sector superannuation costs can be met on two bases:

- (a) Costs can be met from the annual budgets of individual agencies. These costs generally relate to payments of trading agencies into fully funded schemes. Agency funded payments have been included in the tables in this publication under *superannuation*.
- (b) Some additional public sector costs are met directly from Commonwealth and State consolidated revenue funds. These costs generally relate to pension payments to former employees. (Note: In previous publications, these costs have not been fully accounted for). Table 16 of this publication presents consolidated revenue fund costs for 1990-91 and 1991-92.

As labour costs are measured on a cash basis, the figures shown in this publication do not reflect the cost of accruing liabilities of unfunded schemes.

As a result of the various funding arrangements adopted in the public sector, estimates of superannuation are not directly comparable with the private sector.

5. The Survey of Wage Costs collects information on the following components of gross wages and salaries paid to employees:

- (a) Payments for time worked
- (b) Annual leave
- (c) Sick leave
- (d) Other leave
 - maternity leave
 - long service leave
 - other leave
- (e) Public holidays
- (f) Annual leave loading
- (g) Infrequent bonuses

The Survey of Wage Costs did not collect data on leave where they were not recorded by employers. Annual leave is generally recorded by employers for all employees. However, it is common for employers to allow employees to take short periods of sick or other leave (less than a day), without any formal record of absences being made. In some cases executive staff may take longer periods of sick or other leave without records being kept. For the purposes of this survey it was not possible to accurately estimate unrecorded leave. Therefore, hours worked includes some hours of unrecorded leave. Further, records of hours paid but not worked in respect of public holidays are rarely kept by employers. However, as a different treatment of public holidays was adopted, estimates for public holidays have been included in this publication (see paragraph 14).

6. In the mining and construction industries, employers may make payments into external funds to provide for long service leave and severance, termination and redun-

dancy entitlements of employees. These payments are deemed to be labour costs relating to employee earnings. They are not significant in terms of total labour costs for all employees and therefore are not included in this survey. However it should be noted that they are important contributors to employers' costs in those industries.

7. While the Survey of Major Labour Costs does not cover training expenditure, it should be noted that these costs are covered by another ABS survey. The Training Expenditure Survey has been conducted in reference to the September Quarter 1989 and the September Quarter 1990. Costs covered in this survey are for formal training provided by employers. For September Quarter 1990, training costs excluding wages and salaries were estimated at approximately \$36 per employee. (For further information see *Employer Training Expenditure, Australia* ABS catalogue No. 6353.0)

Survey design

8. Sample. The Survey of Major Labour Costs and the Survey of Wage Costs were conducted using a common sample. The sample comprised approximately 5000 employer units in the private sector and 1500 in the public sector, selected from the ABS register of businesses in May 1992.

9. Coverage. The surveys covered employers in all States and Territories and all industries except for employers primarily engaged in agriculture, forestry, fishing and hunting; private households employing staff; overseas embassies, consulates, etc; and the Australian permanent defence forces.

10. Statistical unit. The statistical unit for the survey comprised all activities of an enterprise in a particular State or Territory. Each statistical unit was classified to an industry which reflected the predominant activity of the enterprise in the State or Territory. In a small number of cases, where an enterprise had significant employment in more than one industry, a separate statistical unit was created for each industry.

11. The statistical units were stratified by State/Territory, industry and employment size. For the public sector, level of government and trading/non-trading status were also used as stratification variables. An equal probability sample was selected from each stratum.

12. Subsampling of employees. Employers in the Wage Costs Survey who had difficulties providing a response for their organisation as a whole were offered the option of reporting for a random sample of their employees. Approximately 11 percent of employer units in the survey reported this way.

Collection methodology

13. The survey was conducted by mail in three collection stages as follows:

- (a) An 'Information Advice Form' was used to establish reporting arrangements which ensured that the survey covered all employees at various locations within the organisation. In addition it determined, whether an organisation could report for the whole

organisation or whether a sample of employees would need to be selected.

- (b) Separate collection forms were used for each survey. The Survey of Major Labour Costs collected information on total earnings and the other labour cost items, i.e. superannuation, workers' compensation, payroll tax, fringe benefits tax. The Survey of Wage Costs collected information on hours paid for, together with the cost of certain components of earnings.
- (c) Superannuation Boards and Treasury Departments provided details directly to the ABS for superannuation and workers' compensation, for some government organisations. Additional information was obtained from the public accounts of the Commonwealth and the States and from the annual reports of certain agencies.

Survey Methodology

14. A number of special treatments were used in producing estimates presented in this publication:

- (a) Fringe benefits. These estimates have been derived by applying the fringe benefits tax rate to survey estimates of fringe benefits tax. This effectively produced the value of fringe benefits that attracted the tax. For 1991-92 the rate applied was 47%. As Labour Costs are measured on a cash basis, there was no effect of the change of rate to 48.25% on 1 April 1992, as actual payments for fringe benefits tax are made in the quarter following assessment. Since fringe benefits tax was introduced from 1 July 1986, estimates of fringe benefits tax for 1986-87 include payments for three quarters only. However, the estimate of fringe benefits in table 1 for 1986-87 has been adjusted to reflect a full year of payments.
- (b) Payments for time worked. Payments and hours for time worked were not collected directly from respondents. Estimates for payments for time worked were derived by deducting from total gross, wages and salaries those payments for time not worked (paid leave) and infrequent bonuses. Hours worked were estimated in a similar way.
- (c) Public holidays. Respondents were asked to report the number of employees who were paid but did not work on each public holiday. Estimates of payments for public holidays were determined by multiplying the reported employee numbers by the average hours and average hourly rates for ordinary time paid by each respondent.

Reliability of estimates

15. Estimates in this publication are subject to two sources of error:

- (a) Sampling error: since the estimates are based on information obtained from a sample of employers they may differ from the values that would have been produced if all employers had been included in the survey. In addition, in some cases a sample of employees was selected for a particular

employer. This may also produce different values than if data was reported for all employees. More information on this topic is given in the Technical Note, Appendix A.

- (b) Non-sampling error: inaccuracies may occur because of imperfections in reporting by respondents, and errors made in coding and processing data. These inaccuracies may occur in any enumeration, whether it be a full count or a sample. Every effort is made to reduce the non-sampling error to a minimum by careful design of questionnaires and efficient operating procedures.

Estimates subject to non-sampling error are known to occur with respect to data provided by respondents for payroll tax and fringe benefits tax. A small proportion of employers reported tax paid for some employees not in the scope of this survey e.g. employees paid solely by commission without a retainer and directors not paid a salary.

Comparability with other data sources

16. In some cases estimates given in this publication may differ slightly from those from other sources. These differences may be the result of sampling or non-sampling error, or may result from differences in scope, coverage, definitions or methodology used.

Related publications

17. Users may also wish to refer to the following publications which are available on request:

Occasional Paper No. 1986/1: Statistics on Wages, Earnings, Income and Labour Costs — A Guide to their Concepts, Measurement and Usage — issued June 1986

Labour Statistics, Australia (6101.0) — issued annually

A Guide to Labour Statistics (6102.0) — issued February 1986

The Labour Force, Australia (6203.0) — issued monthly

Employed Wage and Salary Earners, Australia (6248.0) — issued quarterly

Average Weekly Earnings, Australia, Preliminary (6301.0) — issued quarterly

Average Weekly Earnings, States and Australia (6302.0) — issued quarterly

Distribution and Composition of Employee Earnings and Hours, Australia (6306.0) — issued annually

Award Rates of Pay Indexes, Australia (6312.0) — issued monthly

Employment Benefits, Australia (6334.0) — issued annually

Employer Training Expenditure, Australia (6353.0) — issued May 1991

How Workers Get Their Training, Australia (6278.0) — issued July 1990

Superannuation, Australia, November 1991 (6319.0) — issued May 1992

Weekly Earnings of Employees (Distribution), Australia (6310.0) — issued annually

18. Current publications produced by the ABS are listed in the *Catalogue of Publications and Products, Australia* (1101.0). The ABS also issues, on Tuesdays and Fridays, a *Publications Advice* (1105.0) which lists publications to be released in the next few days. The *Catalogue and Publications Advice* are available from any ABS office.

Symbols and other usages

- nil or rounded to zero
- * the estimate has a relative standard error greater than 25 per cent and should not be regarded as reliable. See paragraph 4 of the Technical Note, Appendix A.
- .. not applicable

19. Where estimates have been rounded, discrepancies may occur between sums of the component items and totals.

APPENDIX A

TECHNICAL NOTE

Reliability of estimates

Since the estimates in this publication are based on information obtained from a sample of employers, they are subject to sampling variability. For some estimates there is a second type of sampling variability, caused because some employers provided information for only a sample of their employees. Together these factors mean that estimates may differ from the estimates that would have been produced if all employers, and all employees, had been included in the survey, ie a complete enumeration.

2. One measure of the sampling variability associated with the sampling of employers and employees, is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of employers and employees was included. There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained had all employees been included, and about nineteen chances in twenty that the difference will be less than two standard errors.

3. Another measure of the sampling variability is the relative standard error, which is obtained by expressing the standard error as a percentage of the estimate. Both the standard error and relative standard error are used to measure the reliability of estimates.

4. If the standard error of an estimate is large relative to the size of the estimate, the usefulness of that estimate is seriously impaired. For the tables in this publication, estimates with relative standard errors greater than 25 per cent have been noted with an asterisk.

5. Relative standard errors on estimates of "costs" for States and industries are given in Tables A and B respectively.

6. An example of standard errors and relative standard errors using these tables is as follows. Table 10 shows that Total labour costs for Western Australia in 1991-92 is estimated at \$14,056m. The relative standard error for this figure as shown in Table A is 2.6 per cent. This means that there are about 2 chances in 3 that a complete enumeration would have given a figure within 2.6 per cent of \$14,056m, ie. within the range \$13,691m to \$14,421m.

There are about 19 chances in 20 that a complete enumeration would have given a figure within two stand-

ard errors (ie. within 5.2 per cent of the estimate). In this example this range would be \$13,325m to \$14,787m.

7. Published figures may also be used to estimate the difference between two survey estimates (of numbers or percentages). Such a figure is itself an estimate and is therefore subject to sampling error. The sampling error of the difference between two estimates depends on their standard errors and the relationship (correlation) between them. An approximate standard error (SE) of the difference between two estimates (x-y) may be calculated by the following formula:

$$SE(x-y) = \sqrt{[SE(x)]^2 + [SE(y)]^2}$$

This formula will only be exact when estimating the difference between two survey estimates which are from different States or from different industries in the private sector or from different sectors. Providing the correlation is positive, it is expected to result in a conservative estimate for the difference between survey estimates that are from different employer size groups or different States or industries in the public sector.

8. The imprecision due to sampling variability, which is measured by the standard error, should not be confused with inaccuracies that may occur because of imperfections in reporting by respondents and errors made in the coding and processing of data. Inaccuracies of this kind are referred to as non-sampling error, and they may occur in any enumeration, whether it be a full count or only a sample. For more information on non-sampling error refer to paragraph 15 of Explanatory Notes.

9. Tables A and B show relative standard errors for each item in terms of the measure "costs". These tables can be used to gauge the relative standard errors for some other measures given in this publication.

- For the measures "costs per hour worked", "average cost per employee" and "costs as a percentage of total labour costs" relative standard errors can be approximated by those given in Tables A and B for all items.

Relative standard errors for Employer size group, Sector, and the measures "employees covered by superannuation", "proportion of employers paying taxes regarded as labour costs" and "hours worked and hours paid" are not shown in this publication. However, relative standard errors for all tables are available and can be provided on request.

TABLE A. RELATIVE STANDARD ERRORS : TOTAL LABOUR COSTS, STATES AND TERRITORIES, AND SECTOR, 1991-92

| Type of labour cost | NSW | Vic. | Qld | SA | WA | Tas. | NT | ACT | Aust. |
|---------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <i>Earnings</i> | 2.3 | 1.9 | 3.9 | 5.1 | 2.6 | 4.8 | 5.9 | 3.7 | 1.2 |
| <i>Payments for time worked</i> | 2.3 | 2.0 | 4.1 | 5.1 | 2.7 | 5.1 | 6.3 | 3.8 | 1.3 |
| <i>Other earnings</i> | 2.4 | 2.1 | 3.3 | 5.7 | 2.4 | 4.0 | 4.5 | 4.1 | 1.3 |
| Annual leave | 2.4 | 2.2 | 3.8 | 6.0 | 2.5 | 4.3 | 6.1 | 4.6 | 1.3 |
| Sick Leave | 2.3 | 1.8 | 3.1 | 4.4 | 3.0 | 7.3 | 6.6 | 3.9 | 1.2 |
| Other Leave | 4.8 | 3.0 | 5.7 | 6.0 | 5.1 | 5.0 | 8.6 | 6.8 | 2.1 |
| Public Holidays | 2.6 | 2.2 | 3.6 | 4.0 | 2.7 | 4.7 | 6.5 | 4.1 | 1.3 |
| Annual leave loading | 2.5 | 2.2 | 4.2 | 4.7 | 3.3 | 4.8 | 3.8 | 4.6 | 1.3 |
| Infrequent bonuses | 12.5 | 17.8 | 14.9 | 25.0 | 20.7 | 14.1 | 15.1 | 28.4 | 8.2 |
| Termination payments | 3.1 | 3.1 | 4.1 | 10.2 | 4.0 | 8.1 | 5.4 | 7.1 | 1.8 |
| Fringe Benefits | 6.4 | 6.1 | 7.0 | 14.4 | 6.1 | 11.1 | 4.6 | 7.0 | 3.6 |
| <i>Other labour costs</i> | 2.6 | 2.5 | 4.1 | 5.6 | 3.7 | 5.6 | 4.4 | 5.8 | 1.4 |
| Superannuation | 3.6 | 3.8 | 6.0 | 6.2 | 5.6 | 7.1 | 7.7 | 7.5 | 2.1 |
| Payroll tax | 3.0 | 2.5 | 3.5 | 7.3 | 3.6 | 8.1 | 4.0 | 8.3 | 1.6 |
| Workers' compensation | 2.5 | 2.4 | 6.4 | 5.4 | 4.0 | 4.7 | 8.8 | 4.9 | 1.5 |
| Fringe benefits tax | 6.4 | 6.1 | 7.0 | 14.4 | 6.1 | 11.1 | 4.6 | 7.0 | 3.6 |
| Total labour Costs | 2.3 | 1.9 | 3.8 | 5.1 | 2.6 | 4.8 | 5.6 | 3.8 | 1.2 |
| <i>On-costs</i> | 2.3 | 2.1 | 3.3 | 5.5 | 2.8 | 4.3 | 4.0 | 4.6 | 1.3 |

TABLE B. RELATIVE STANDARD ERRORS : TOTAL LABOUR COSTS, INDUSTRY, 1991-92

| Type of labour cost | Mining | Manufacturing | Electricity, gas and water | Construction | Wholesale and retail trade | Transport, storage and communication |
|---------------------------------|------------|---------------|----------------------------|--------------|----------------------------|--------------------------------------|
| <i>Earnings</i> | 2.9 | 2.1 | 1.1 | 5.4 | 4.1 | 2.7 |
| <i>Payments for time worked</i> | 3.0 | 2.1 | 1.1 | 5.6 | 4.0 | 3.0 |
| <i>Other earnings</i> | 2.5 | 2.2 | 0.9 | 5.3 | 5.0 | 2.4 |
| Annual leave | 2.9 | 2.2 | 1.1 | 6.1 | 5.3 | 3.2 |
| Sick leave | 2.7 | 2.2 | 1.5 | 5.7 | 5.5 | 1.6 |
| Other leave | 4.7 | 5.6 | 1.5 | 10.6 | 10.6 | 3.9 |
| Public holidays | 3.5 | 2.3 | 1.2 | 6.3 | 4.4 | 2.2 |
| Annual leave loading | 3.0 | 2.7 | 1.2 | 6.1 | 4.9 | 2.5 |
| Infrequent bonuses | 10.3 | 9.3 | — | 39.5 | 14.2 | 16.0 |
| Termination payments | 4.2 | 4.0 | 0.8 | 6.1 | 7.6 | 4.1 |
| Fringe benefits | 3.4 | 4.5 | 2.2 | 11.0 | 9.3 | 12.0 |
| <i>Other labour costs</i> | 2.9 | 2.0 | 1.0 | 6.9 | 5.2 | 1.8 |
| Superannuation | 3.7 | 2.8 | 1.1 | 8.6 | 7.6 | 1.8 |
| Payroll tax | 3.0 | 2.1 | 1.0 | 8.9 | 5.4 | 1.9 |
| Workers' compensation | 3.7 | 2.5 | 0.8 | 7.5 | 5.1 | 3.4 |
| Fringe benefits tax | 3.4 | 4.5 | 2.2 | 11.0 | 9.3 | 12.0 |
| Total labour costs | 2.8 | 2.0 | 1.1 | 5.5 | 4.1 | 2.5 |
| <i>On-costs</i> | 2.5 | 2.0 | 1.0 | 5.7 | 4.9 | 2.0 |

| Type of labour cost | Finance, property and business services | Public administration and defence | Community services | Recreation, personal and other services | Total all industries |
|---------------------------------|---|-----------------------------------|--------------------|---|----------------------|
| <i>Earnings</i> | 4.4 | 3.5 | 2.4 | 5.8 | 1.2 |
| <i>Payments for time worked</i> | 4.5 | 3.6 | 2.6 | 5.5 | 1.3 |
| <i>Other earnings</i> | 4.5 | 3.1 | 2.0 | 10.4 | 1.3 |
| Annual leave | 4.8 | 3.3 | 2.3 | 7.4 | 1.3 |
| Sick leave | 4.9 | 3.1 | 2.3 | 8.6 | 1.2 |
| Other leave | 7.0 | 4.6 | 4.2 | 13.3 | 2.1 |
| Public holidays | 4.8 | 3.0 | 2.0 | 9.7 | 1.3 |
| Annual leave loading | 4.8 | 3.9 | 2.8 | 8.2 | 1.3 |
| Infrequent bonuses | 15.7 | 12.9 | 36.4 | 75.8 | 8.2 |
| Termination payments | 6.1 | 5.2 | 2.8 | 21.7 | 1.8 |
| Fringe benefits | 7.0 | 5.9 | 11.4 | 19.8 | 3.6 |
| <i>Other labour costs</i> | 5.6 | 3.5 | 2.6 | 8.3 | 1.4 |
| Superannuation | 8.4 | 3.1 | 4.0 | 11.9 | 2.1 |
| Payroll tax | 5.7 | 13.6 | 3.1 | 8.9 | 1.6 |
| Workers' compensation | 9.6 | 2.7 | 2.9 | 6.9 | 1.5 |
| Fringe benefits tax | 7.0 | 5.9 | 11.4 | 19.8 | 3.6 |
| Total Labour costs | 4.4 | 3.5 | 2.4 | 5.9 | 1.2 |
| <i>On-costs</i> | 4.6 | 3.2 | 2.0 | 9.0 | 1.3 |

APPENDIX B

GLOSSARY

Agency funded: refers to cash payments for superannuation and workers' compensation costs met from a public sector agency's annual budget. See *Superannuation* and *Workers' compensation* and paragraph 4 of Explanatory Notes.

Annual Leave: refers to the payments made or time taken during the reference year for paid annual leave (excluding annual leave loading). Unused leave paid on termination of employment is not included in the estimate but is included in the value of termination payments. For purposes of this survey time not worked due to school holidays was recorded as paid leave for teaching staff of educational institutions.

Annual Leave Loading: refers to the payments made during the reference year for annual leave loading. Unused leave loading paid on termination of employment is not included in the estimate but is included in the value of termination payments.

Consolidated revenue funds: refers to superannuation and workers' compensation costs met directly from Commonwealth and State governments' consolidated revenue funds. See *Superannuation* and *Workers' compensation* and paragraph 4 of Explanatory Notes.

Earnings: refers to amounts paid to employees during the reference year for gross wages and salaries, termination payments and fringe benefits. See *Gross wages and salaries*.

Employees: is the average of the number of wage and salary earners who received pay for a specified pay period in August, November, February and May of the reference year.

Included are all:

- permanent, temporary, casual and part-time employees;
- managerial and executive employees;
- employees on paid or pre-paid leave, or workers' compensation;
- employees paid from interstate or overseas; and
- employees who terminated employment during the selected pay periods.

Excluded are all:

- proprietors/partners of unincorporated businesses;
- directors who are not paid a salary;
- self-employed persons (eg subcontractors);
- persons paid solely by commission without a retainer;
- employees on leave without pay, on strike or stood down who did not receive pay during the selected pay periods; and
- employees based outside Australia.

Employees covered by superannuation: The percentage of total current employees for whom employers are making a superannuation contribution.

Employer size: is based on the average number of employees reported. The size classification reflects the size of the enterprise in a particular State/Territory and not necessarily the size of the enterprise Australia wide.

Fringe benefits: refers to the value of goods and services subject to fringe benefits tax in respect of employees as defined. See paragraph 3 of Explanatory Notes.

Fringe benefits tax: relates to the tax actually paid in respect of employees as defined. Amounts paid in fines for late payment are not included in the estimate of fringe benefits tax.

Gross Wages and Salaries: refers to amounts paid to employees during the reference year and comprises:

- payments for time worked,
- annual, sick and other leave payments,
- payments for public holidays,
- leave loading payments. and
- infrequent bonuses.

Included are ordinary time and overtime earnings; over-award payments; penalty payments, shift and other remunerative allowances; retainers and commissions paid to employees who received a retainer; regular bonuses and similar payments; payments under incentive, piecework or profit sharing schemes; advance and retrospective payments; standby or reporting time payments; salaries and fees paid to company directors and members of boards who receive a salary.

Excluded are allowances which are reimbursements for expenditure incurred in conducting the business of an employer and drawings from profits by directors or office holders. Amounts paid to employees for workers' compensation that are reimbursed by an insurer are not included in earnings.

Hours paid: refers to the total number of hours for which employees are paid. This comprises award, standard or agreed hours, overtime, hours of paid leave (ie annual, sick, long service, maternity and other 'special' types of leave), and public holidays. Excluded from hours paid is time spent on workers' compensation.

Hours worked: refers to the hours actually worked by employees. Time worked includes 'wash-up' time, tea breaks and other paid breaks during normal work hours. Hours worked also includes unrecorded leave. See paragraphs 5 and 14 of Explanatory Notes.

Industry: is classified according to the *Australian Standard Industrial Classification (ASIC) 1983 Edition*, (1201.0).

Infrequent Bonuses: refers to the total payments made during the reference year for bonuses paid less frequently than monthly. Included are performance, production, Christmas, staff suggestion and profit-sharing bonuses.

Institutional sector: is classified according to *Standard Institutional Sector Classification of Australia (SISCA), 1987 edition (1218.0)*. See *Sector*.

Public Trading Enterprises are public sector enterprises whose main aim is to maximise profits whilst engaged in the production of goods and services, with most operating costs being derived from trading activities.

Public Non-Trading Enterprises are mainly engaged in the production of goods and services outside the normal market mechanisms and providing these goods and services to the general public. The costs of operations are mainly financed from public revenues.

Labour costs: are costs incurred by employers in the employment of labour. See paragraph 2 of Explanatory Notes.

On-costs: refers to costs incurred in relation to the employment of labour for which there is no direct productive return i.e. all costs other than payments for time worked. These costs comprise annual leave, sick leave, other leave, public holidays, infrequent bonuses, termination payments, fringe benefits, annual leave loading, superannuation payments made by the employer, payments for workers' compensation, payroll tax and fringe benefits tax.

Other Earnings: refers to amounts paid to employees for annual leave, sick leave, other leave, public holidays, annual leave loading, infrequent bonuses, termination payments and fringe benefits.

Other labour costs: are labour costs other than earnings of employees.

Other Leave: refers to the total payments made or time taken during the reference year for paid leave other than annual leave and sick leave. Included are long service, maternity, compassionate, study and special leave.

Payments for time worked: comprise payments to employees for hours actually worked. Payments for time worked are sometimes referred to as direct wages and salaries. See *Hours worked* and paragraph 14 of Explanatory Notes.

Payroll tax: refers to the amount of tax paid during the reference year in respect of the gross wages and salaries of employees, net of any rebates. Payroll tax assessed for payments to contractors and other persons not considered employees, are excluded.

Public Holidays: refers to the total payments made or time taken during the reference year for time paid but not actually worked in respect of public holidays. Included is time taken by employees who worked on the public holiday and received another day off in lieu. Excluded is time taken by employees who were not entitled to the paid holiday (eg casuals), and time taken by employees who worked on the public holiday and received additional annual leave. See paragraph 14 of Explanatory Notes.

Reference year: for the Labour Costs Surveys is the year ended 30 June. Information collected relates to labour costs paid during the year. For businesses which commenced or ceased operation during the year, the costs relate to the amounts paid during the period the business operated.

Sector: is classified according to the *Standard Institutional Sector Classification of Australia (SISCA), 1987 edition (1218.0)*. Public sector includes local government authorities, and departments, agencies and authorities created by, or reporting to, the Commonwealth and State Parliaments. All remaining employers are classified as private sector.

Sick Leave: refers to the total payments made or time taken during the reference year for paid sick leave. Unused leave paid on termination of employment is not included in the estimate but is included in the value of termination payments.

Superannuation: refers to employer or agency funded contributions to superannuation funds on behalf of employees. As labour costs are measured on a cash payments basis, where a scheme is not fully funded but instead the employer makes a payment when a benefit is paid, then these costs are measured. Payments of this nature made from Commonwealth and State consolidated revenue funds are not shown in the tables in this publication under the item *superannuation*, but are shown separately in table 16. Due to the different funding arrangements adopted in the public and private sectors, estimates of superannuation are not directly comparable between the sectors. See paragraph 4 of Explanatory Notes.

Termination payments: refers to lump sum payments made to employees, on termination of employment, for unused leave and eligible termination payments including severance and redundancy payments.

Workers' compensation: refers to the cost to the employer in providing workers' compensation cover for employees. There are three ways to meet these costs:

- (a) The majority of employers pay a premium to an insurer. In this case, workers' compensation costs are considered to comprise:
 - premiums paid during the reference year including that component that covers the employee for common law damages, and
 - any workers' compensation costs not reimbursed by the insurer including 'make-up' and 'excess' pay (which cover payments made by employers directly to employees as part of earnings, over and above the amount paid as compensation by the workers' compensation insurer).
- (b) Some larger employers may become 'self-insurers' and cover most costs themselves. Workers' compensation costs are considered to comprise:
 - lump sum payments and payments made as part of employee earnings
 - premiums paid during the year to offset liability at common law for workers' compensation
 - any other costs, including Common Law costs not reimbursed by the insurer, such as legal, accounting, medical and administrative costs.
- (c) In the public sector some workers' compensation costs are paid from Commonwealth or State consolidated revenue funds. In most cases these payments relate to liabilities incurred under prior legislation. The consolidated revenue funded amounts have not been shown in the tables in this publication under the item *workers' compensation*, but are shown separately in Table 16.

ADDITIONAL DATA AVAILABLE ON REQUEST

The data appearing in this publication is only a portion of the statistics available from the Survey of Labour Costs. Unpublished data can generally be made available to users, subject to confidentiality considerations, in the form of computer printout or a clerically extracted tabulation. Generally, there is a charge for providing unpublished statistics.

Each *Type of Labour Cost* can be presented in terms of the *Measures Available* listed below. This data can then be requested for the following Sector, State/Territory, Industry, or Employer Size categories.

1. Type of Labour Cost

Earnings

- Payment for time worked
- Annual Leave
- Sick Leave
- Long Service Leave
- Maternity Leave
- Other Leave
- Public Holidays
- Annual Leave Loading
- Infrequent Bonuses
- Termination payments
- Fringe Benefits

Other Labour Costs

- Payroll tax
- Superannuation
- Workers' compensation
- Fringe benefits tax

Total Labour Costs

2. Measures Available

- Total cost
- Cost per employee
- Cost per hour worked
- Cost as a percentage of labour costs
- Cost as a ratio to earnings (Other labour costs only)

3. Sector

- Private sector
- Public sector
 - Commonwealth
 - State
 - Local
 - Trading
 - Non-trading
- Total all sectors

4. State/Territory

- New South Wales
- Victoria
- Queensland
- South Australia
- Western Australia
- Tasmania
- Northern Territory
- Australian Capital Territory
- Australia

5. Industry

- Mining
- Manufacturing
 - Food, beverages and tobacco
 - Textiles, clothing and footwear
 - Paper, paper products, printing and publishing
 - Chemicals, petroleum and coal products
 - Basic metal products
 - Fabricated metal products, other machinery and equipment
 - Transport equipment
 - Other manufacturing
- Electricity, gas and water
- Construction
- Wholesale and retail trade
 - Wholesale trade
 - Retail trade
- Transport and storage
- Communication
- Finance, property and business services
- Public administration and defence
- Community services
- Recreation, personal and other services
- Total all industries

(Note: Finer dissections of these industry groups may be available on request)

6. Employer size (number of employees)

- Less than 10
- 10-19
- 20-99
- 100-499
- 500 +
- Total all sizes

For further information on any of the above, contact:

Geoff Neideck
Labour Costs Sub-section
Phone (06) 252 5936
Fax (06) 251 6009

Australian Bureau of Statistics
P.O. Box 10
Belconnen ACT 2616



For more information ...

The ABS publishes a wide range of statistics and other information on Australia's economic and social conditions. Details of what is available in various publications and other products can be found in the *ABS Catalogue of Publications and Products* available at all ABS Offices (see below for contact details).

Information Consultancy Service

Information tailored to special needs of clients can be obtained from the Information Consultancy Service available at ABS Offices (see Information Inquiries below for contact details).

Electronic Data Services

A wide range of ABS data are available on electronic media. Selections of most frequently requested statistics are available, updated daily, on DISCOVERY (Key *656#). The ABS PC TELESTATS service delivers major economic indicator main features ready to download into personal computers on the day of release. The PC AUSSTATS service enables on-line access to a data base of thousands of up-to-date time series. Selected datasets are also available on diskette or CD-ROM. For more details on electronic data services available, contact Information Services in any of the ABS Offices (see Information Inquiries below for contact details).

Bookshops and Subscriptions

There are over 500 titles of various publications available from ABS bookshops in all ABS Offices (see below Bookshop Sales for contact details). The ABS also provides a subscription service through which nominated publications are provided by mail on a regular basis at no additional cost (telephone Publications Subscription Service toll free on 008 02 0608 Australia wide).

Sales and Inquiries

Information Inquiries

Bookshop Sales

Regional Offices

| | | | |
|-----------|-------|----------|----------|
| SYDNEY | (02) | 268 4611 | 268 4620 |
| MELBOURNE | (03) | 615 7000 | 615 7829 |
| BRISBANE | (07) | 222 6351 | 222 6350 |
| PERTH | (09) | 323 5140 | 323 5307 |
| ADELAIDE | (08) | 237 7100 | 237 7582 |
| HOBART | (002) | 205 800 | 205 800 |
| CANBERRA | (06) | 207 0315 | 207 0315 |
| DARWIN | (089) | 432 111 | 432 111 |

National Office

| | | | |
|-----|------|----------|----------|
| ACT | (06) | 252 6007 | 252 5979 |
|-----|------|----------|----------|



Information Services, ABS, PO Box 10, Belconnen ACT 2616



2634800006924

ISSN 1030-9020

Recommended retail price: \$25.00